

**AGGREGATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016**

Part1: Operating Revenue and Expenditure

R thousands	2016/17									2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation		
Operating Revenue and Expenditure													
Operating Revenue	15 594 478	4 534 133	29.1%	3 517 327	22.6%	8 051 461	51.6%	2 953 192	53.3%	19.1%			
Property rates	2 235 307	916 573	41.0%	503 751	22.5%	1 420 324	63.5%	328 518	48.1%	53.3%			
Property rates - penalties and collection charges	-	1 559	-	1 838	-	3 396	-	1 608	-	14.3%			
Service charges - electricity revenue	4 431 768	1 022 214	23.1%	902 349	20.4%	1 924 563	43.4%	696 673	42.0%	29.5%			
Service charges - water revenue	1 330 879	270 336	20.3%	267 365	20.1%	537 701	40.4%	206 898	35.1%	29.2%			
Service charges - sanitation revenue	463 426	106 720	23.0%	109 822	23.7%	216 542	46.7%	101 934	47.5%	7.7%			
Service charges - refuse revenue	539 757	102 004	18.9%	96 082	17.8%	198 086	36.7%	95 566	61.0%	.5%			
Service charges - other	5 816	20 410	35.0%	22 016	37.8%	42 426	72.9%	959	23.5%	2 196.4%			
Rental of facilities and equipment	87 475	14 685	16.8%	12 528	14.3%	27 213	31.1%	12 552	49.7%	(2.6%)			
Interest earned - external investments	152 555	37 517	24.6%	46 028	30.2%	83 544	54.8%	37 798	73.8%	21.8%			
Interest earned - outstanding debtors	327 486	104 926	32.0%	101 316	30.9%	206 242	63.0%	86 106	59.0%	17.7%			
Dividends received	109 223	3 437	6.630.9%	13	24.8%	3 450	6 655.7%	-	-	(100.0%)			
Fines	11 022 223	1 223	11.1%	1 220	10.3%	23 523	21.7%	13 597	32.6%	(17.0%)			
Licences and permits	57 593	14 615	25.4%	4 622	8.0%	30 939	33.4%	12 640	52.5%	(33.0%)			
Agency services	359 829	88 830	24.7%	67 775	18.5%	156 405	43.5%	46 740	64.1%	45.0%			
Transfers recognised - operational	5 131 198	1 719 202	33.5%	1 302 019	25.4%	3 011 222	58.9%	1 249 116	70.0%	4.2%			
Other own revenue	346 145	94 436	27.3%	67 187	19.4%	161 423	46.7%	54 232	54.2%	19.5%			
Gains on disposal of PPE	15 268	4 437	29.1%	1 324	8.7%	5 763	37.7%	6 249	21.2%	(78.8%)			
Operating Expenditure	16 639 684	3 003 897	18.1%	3 271 262	19.7%	6 275 159	37.7%	2 544 411	37.6%	28.6%			
Employee related costs	4 514 602	1 065 872	23.6%	1 071 418	23.7%	2 137 290	47.3%	851 451	49.0%	25.8%			
Remuneration of councillors	338 233	69 927	20.7%	67 706	20.0%	137 632	40.7%	60 057	45.5%	12.7%			
Debt impairment	1 331 902	112 596	8.5%	57 982	4.4%	170 578	12.8%	78 211	8.0%	(25.9%)			
Depreciation and asset impairment	1 697 790	149 048	8.8%	198 158	11.7%	347 206	20.5%	90 079	9.9%	120.0%			
Finance charges	186 767	24 078	12.9%	38 189	20.4%	62 267	33.3%	43 727	34.6%	(12.7%)			
Bulk purchases	4 284 584	833 270	19.4%	747 386	17.4%	1 580 656	36.9%	688 257	45.5%	8.6%			
Other Materials	370 630	58 037	15.7%	110 265	29.8%	168 302	45.4%	72 064	37.2%	53.0%			
Contracted services	982 085	217 824	22.2%	271 293	27.6%	489 117	49.8%	129 044	46.2%	(10.2%)			
Transfers and grants	789 752	46 434	5.9%	136 716	17.3%	183 710	23.2%	118 414	25.6%	15.5%			
Other expenditure	2 143 336	426 808	19.9%	572 085	26.7%	998 893	46.6%	413 107	43.0%	38.5%			
Loss on disposal of PPE	5	3	66.1%	3	66.1%	7	132.2%	-	-	(100.0%)			
Surplus/(Deficit)	(1 045 206)	1 530 237		246 065		1 776 302		408 782					
Transfers recognised - capital	2 414 077	301 345	12.5%	489 987	20.3%	791 331	32.8%	364 925	34.2%	34.3%			
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-			
Contributed assets	(1 900)	660	(34.7%)	-	-	660	(34.7%)	8	5.6%	(100.0%)			
Surplus/(Deficit) after capital transfers and contributions	1 366 971	1 832 241		736 052		2 568 293		773 714					
Taxation	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after taxation	1 366 971	1 832 241		736 052		2 568 293		773 714					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	1 366 971	1 832 241		736 052		2 568 293		773 714					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year	1 366 971	1 832 241		736 052		2 568 293		773 714					

Part 2: Capital Revenue and Expenditure

R thousands	2016/17									2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation		
Capital Revenue and Expenditure													
Source of Finance	3 362 958	454 383	13.5%	707 363	21.0%	1 161 746	34.5%	464 254	30.4%	52.4%			
National Government	2 713 653	407 930	15.0%	585 790	21.6%	993 721	36.6%	357 716	31.8%	43.8%			
Provincial Government	27 023	1 349	5.0%	6 812	25.2%	8 161	30.2%	51 020	4.000	(86.6%)			
District Municipality	64 454	-	-	-	-	-	-	-	-	9.3%	(100.0%)		
Other transfers and grants	41 100	185	5%	181	4%	365	9%	-	-	-	(100.0%)		
Transfers recognised - capital	2 846 426	409 465	14.4%	592 793	20.0%	1 000 248	35.2%	412 736	32.4%	43.4%			
Borrowings	99 454	4 695	4.7%	16 387	16.5%	21 081	21.2%	18 670	22.4%	(12.2%)			
Internally generated funds	393 652	40 224	10.2%	84 381	21.4%	124 605	31.7%	32 766	18.7%	157.5%			
Public contributions and donations	23 423	-	-	-	-	13 812	59.0%	83	26.2%	16 570.4%			
Capital Expenditure Standard Classification	3 362 958	454 383	13.5%	707 363	21.0%	1 161 746	34.5%	464 254	30.4%	52.4%			
Governance and Administration	189 028	10 133	5.4%	42 672	22.6%	52 804	27.9%	14 399	9.8%	196.4%			
Executive & Council	92 945	2 799	3.0%	15 049	16.2%	17 848	19.2%	7 255	10.6%	107.4%			
Budget & Treasury Office	30 044	574	1.9%	10 137	33.7%	10 712	35.7%	1 840	4.2%	451.0%			
Corporate Services	66 040	6 759	10.2%	17 485	26.5%	24 245	36.7%	5 304	19.0%	229.7%			
Community and Public Safety	157 471	11 026	7.0%	36 808	23.4%	47 835	30.4%	10 397	21.0%	254.0%			
Community & Social Services	57 350	613	1.1%	12 034	21.0%	12 647	22.1%	1 802	37.7%	568.0%			
Sport And Recreation	54 682	1 107	2.0%	6 399	11.7%	7 507	13.7%	2 993	15.1%	113.8%			
Public Safety	29 714	7 214	24.3%	18 239	61.4%	25 453	85.7%	5 575	4.2%	227.1%			
Housing	12 226	-	-	-	-	0	-	-	-	6.9%	(100.0%)		
Health	3 500	2 002	59.8%	134	3.9%	2 228	63.7%	27	1.9%	394.0%			
Economic and Environmental Services	909 352	177 748	19.5%	232 867	26.6%	410 615	45.2%	122 163	47.5%	90.6%			
Planning and Development	221 729	39 609	17.9%	83 617	37.7%	123 226	55.6%	37 274	43.2%	124.3%			
Road Transport	686 542	138 139	20.1%	149 250	21.7%	287 389	41.9%	84 651	51.4%	76.3%			
Environmental Protection	1 098	-	-	-	-	-	-	238	39.6%	(100.0%)			
Trading Services	2 106 787	255 177	12.1%	394 361	18.7%	649 538	30.8%	317 295	28.4%	24.3%			
Electricity	233 821	26 237	11.2%	57 866	24.7%	84 103	36.0%	26 897	16.9%	115.1%			
Water	1 292 933	180 906	14.0%	270 579	20.9%	451 484	34.9%	229 371	29.5%	18.0%			
Waste Water Management	535 337	39 252	7.3%	63 617	11.9%	102 668	19.2%	59 664	34.6%	6.6%			
Waste Management	44 696	8 782	19.6%	2 300	5.1%	11 082	24.8%	1 362	22.9%	68.8%			
Other	320	300	93.8%	654	204.4%	954	298.1%	-	45.7%	(100.0%)			

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16			Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities												
Receipts	16 470 980	4 613 914	28.0%	4 958 645	30.1%	9 572 560	58.1%	4 210 225	65.5%	17.8%		
Property rates, penalties and collection charges	1 781 454	550 841	30.9%	595 871	33.4%	1 146 713	64.4%	322 505	48.3%	84.8%		
Service charges	5 840 036	863 958	14.8%	1 251 118	21.4%	2 115 077	36.2%	899 037	40.5%	26.5%		
Other revenue	879 751	515 274	58.6%	739 674	84.1%	1 254 948	142.6%	853 136	22.2%	(13.3%)		
Government - operating	5 069 656	1 787 059	35.3%	1 403 314	27.7%	3 190 374	62.9%	1 314 459	74.1%	6.8%		
Government - capital	2 567 625	828 626	32.3%	853 541	33.2%	1 682 167	65.5%	658 969	68.1%	29.5%		
Interest	332 277	68 155	20.5%	115 127	34.6%	183 282	55.2%	70 624	81.2%	63.0%		
Dividends	-	182	-	-	-	-	-	1 496	847.9%	(100.0%)		
Payments	(13 542 757)	(3 727 737)	27.5%	(3 901 207)	28.8%	(7 628 945)	56.3%	(3 079 184)	63.5%	26.7%		
Supplies and employees	(11 939 197)	(3 671 165)	30.8%	(3 769 972)	31.6%	(7 441 737)	62.3%	(2 889 259)	66.6%	30.5%		
Finance charges	(706 913)	(20 693)	2.9%	(34 991)	4.9%	(55 684)	7.9%	(78 127)	47.6%	(55.2%)		
Transfers and grants	(896 647)	(35 279)	3.9%	(96 245)	10.7%	(131 252)	14.7%	(111 797)	25.3%	(13.9%)		
Net Cash from/(used) Operating Activities	2 928 223	886 177	30.3%	1 057 438	36.1%	1 943 615	66.4%	1 131 041	73.4%	(6.5%)		
Cash Flow from Investing Activities												
Receipts	(3 794)	169 502	(4 468.1%)	(241 220)	6 358.6%	(71 718)	1 890.5%	(45 550)	(148.8%)	429.6%		
Proceeds on disposal of PPE	15 070	4 097	27.2%	369	2.4%	4 467	29.6%	5 933	38.9%	(93.8%)		
Decrease in non-current debtors	-	15 405	-	9 411	-	24 815	-	-	-	(100.0%)		
Decrease in other non-current receivables	126 936	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	(145 800)	150 000	(102.9%)	(251 000)	172.2%	(101 000)	69.3%	(51 483)	(75.5%)	387.5%		
Payments	(3 133 213)	(454 989)	14.5%	(735 664)	23.5%	(190 656)	38.0%	(559 060)	42.2%	31.6%		
Capital assets	(3 133 213)	(454 989)	14.5%	(735 664)	23.5%	(1190 656)	38.0%	(559 060)	42.2%	31.6%		
Net Cash from/(used) Investing Activities	(3 137 007)	(285 487)	9.1%	(976 886)	31.1%	(1 262 374)	40.2%	(604 610)	39.2%	61.6%		
Cash Flow from Financing Activities												
Receipts	242 788	2 216	.9%	2 203	.9%	4 419	1.8%	(17 144)	(8.5%)	(112.9%)		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	224 162	2 216	-	-	-	-	-	(58)	(1.3%)	(100.0%)		
Increase (decrease) in consumer deposits	18 626	2 216	11.9%	2 203	11.8%	4 419	23.7%	(17 096)	(83.9%)	(112.9%)		
Payments	(84 032)	(16 231)	19.3%	(13 681)	16.3%	(29 912)	35.6%	(9 849)	4.4%	38.9%		
Repayment of borrowing	(84 032)	(16 231)	19.3%	(13 681)	16.3%	(29 912)	35.6%	(9 849)	4.4%	38.9%		
Net Cash from/(used) Financing Activities	158 756	(14 016)	(8.8%)	(11 478)	(7.2%)	(25 493)	(16.1%)	(26 992)	9.6%	(57.5%)		
Net Increase/(Decrease) In cash held	(50 027)	586 674	(1172.7%)	69 074	(138.1%)	655 748	(1310.8%)	499 439	1 064.2%	(86.2%)		
Cash/cash equivalents at the year begin:	1 220 708	1 128 311	92.4%	1 714 985	140.5%	1 128 311	92.4%	1 669 876	112.3%	2.7%		
Cash/cash equivalents at the year end:	1 170 681	1 714 985	146.5%	1 784 059	152.4%	1 784 059	152.4%	2 169 314	198.4%	(17.8%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	83 257	3.9%	72 802	3.4%	61 172	2.9%	1 893 631	89.7%	2 110 863	23.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	181 571	17.2%	48 427	4.6%	54 648	5.2%	773 130	73.1%	1 057 776	11.8%	-	21 011
Receivables from Non-exchange Transactions - Property Rates	120 357	4.8%	107 404	4.3%	69 067	2.8%	2 185 950	88.0%	2 482 779	27.6%	-	84 333
Receivables from Exchange Transactions - Waste Water Management	26 687	3.7%	21 562	3.0%	20 902	2.9%	653 648	90.4%	722 799	8.0%	-	65 770
Receivables from Exchange Transactions - Waste Management	27 541	3.1%	17 521	2.0%	19 546	2.2%	823 640	92.7%	888 247	9.9%	-	43 915
Receivables from Exchange Transactions - Property Rental Debtors	656	5.9%	288	2.6%	454	4.1%	9 801	87.5%	11 199	.1%	-	502
Interest on Arrear Debtor Accounts	18 469	2.2%	16 415	2.0%	26 599	3.2%	765 511	92.6%	826 993	9.2%	-	92 212
Recoverable unauthorised, irregular or fruitless and wasteful Expens	-	-	-	-	-	-	-	-	-	-	-	-
Other	38 458	4.4%	21 265	2.4%	18 607	2.1%	803 694	91.1%	882 220	9.8%	-	64 095
Total By Income Source	496 993	5.5%	305 684	3.4%	270 994	3.0%	7 909 205	88.0%	8 982 877	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	37 220	9.1%	19 576	4.8%	25 558	6.2%	328 679	80.0%	411 033	4.6%	-	51 199
Commercial	157 350	16.0%	41 875	4.3%	43 370	4.4%	742 147	75.4%	984 743	11.0%	-	22 106
Households	230 583	4.5%	150 326	2.9%	151 513	2.9%	6 444 923	89.7%	5 177 345	57.6%	-	412 059
Other	71 840	3.0%	93 907	3.9%	50 553	2.1%	2 193 456	91.0%	2 409 756	26.8%	-	1 153
Total By Customer Group	496 993	5.5%	305 684	3.4%	270 994	3.0%	7 909 205	88.0%	8 982 877	100.0%	-	-
Contact Details												
Municipal Manager												
Financial Manager												

Source Local Government Database

1. All figures in this report are unaudited.

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		O2 of 2015/16 to O2 of 2016/17
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	197 110	8.1%	106 149	4.3%	293 204	12.0%	1 849 931	75.6%	2 446 394	56.6%	
Bulk Water	26 455	3.1%	36 570	4.3%	46 207	5.4%	841 607	99.0%	859 425	19.9%	
PAYE deductions	27 451	75.2%	4 033	11.1%	2 987	8.2%	2 013	5.5%	36 484	.8%	
VAT (output less input)	165	100.0%	-	-	-	-	-	-	165	-	
Pensions / Retirement	28 374	100.0%	-	-	-	-	-	-	28 374	.7%	
Loan repayments	26 630	100.0%	-	-	-	-	-	-	26 630	.6%	
Trade Creditors	100 709	19.7%	46 202	9.0%	3 794	.7%	361 422	70.6%	512 127	11.8%	
Auditor-General	7 457	33.8%	6 294	28.6%	5 119	23.2%	3 162	14.4%	22 032	.5%	
Other	42 708	10.9%	31 211	7.9%	32 952	8.4%	286 177	72.8%	393 048	9.1%	
Total	457 059	10.6%	230 458	5.3%	291 850	6.8%	3 344 311	77.3%	4 323 679	100.0%	

MPMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

		2016/17						2015/16		Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue		367 334	6 236	1.7%	170 564	46.4%	176 800	48.1%	91 439	54.9%	
Property rates	Property rates	45 751	386	8%	65 210	142.5%	65 596	143.4%	1 478	(3.7%)	
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	26 800	1 691	6.3%	7 370	27.5%	9 062	33.8%	5 132	23.8%	43.6%	
Service charges - water revenue	6 989	298	4.3%	1 209	17.3%	1 507	21.6%	1 995	49.1%	(39.4%)	
Service charges - sanitation revenue	7 028	642	9.1%	1 932	27.5%	2 574	36.6%	1 699	34.5%	13.7%	
Service charges - refuse revenue	6 497	610	9.4%	1 827	28.1%	2 438	37.5%	1 578	39.9%	15.8%	
Service charges - other	-	-	-	1	-	1	-	0	-	602.0%	
Rental of facilities and equipment	1 960	148	7.5%	433	22.1%	581	29.6%	534	82.7%	(18.9%)	
Interest earned - external investments	2 486	-	-	1 716	69.0%	1 716	69.0%	-	-	(100.0%)	
Interest earned - outstanding debtors	19 876	2 090	10.5%	10 644	53.6%	12 734	64.1%	6 149	42.8%	73.1%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	1 938	2	1%	825	42.6%	827	42.7%	41	30.1%	1 895.2%	
Licences and permits	-	1	-	-	-	1	-	345	-	(100.0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	244 185	33	-	78 023	32.0%	78 055	32.0%	72 348	71.8%	7.8%	
Other own revenue	3 823	327	8.5%	1 254	32.8%	1 580	41.3%	120	(72.3%)	944.3%	
Gains on disposal of PPE	-	8	-	120	-	128	-	-	-	(100.0%)	
Operating Expenditure	381 928	20 010	5.2%	56 579	14.8%	76 590	20.1%	77 881	35.6%	(27.4%)	
Employee related costs	132 212	11 574	8.8%	34 450	26.1%	46 024	34.8%	32 455	59.4%	6.1%	
Remuneration of councillors	16 128	1 274	7.9%	3 844	23.8%	5 119	31.7%	3 547	41.9%	8.4%	
Debt impairment	33 678	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	36 930	-	-	-	-	-	-	-	-	-	
Finance charges	978	-	-	-	-	-	-	-	-	-	
Bulk purchases	60 253	1 150	1.9%	3 829	6.4%	4 978	8.3%	16 049	52.9%	(76.1%)	
Other Materials	12 565	956	7.6%	1 275	10.1%	2 231	17.8%	3 601	31.8%	(64.6%)	
Contracted services	30 956	2 691	8.7%	8 559	27.7%	11 250	36.3%	11 856	65.8%	(27.8%)	
Transfers and grants	-	3	-	-	-	3	-	154	-	(100.0%)	
Other expenditure	58 228	2 362	4.1%	4 622	7.9%	6 984	12.0%	10 220	22.4%	(54.8%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(14 594)	(13 775)		113 985		100 210		13 558			
Transfers recognised - capital	-	-	-	-	-	-	-	12 500	-	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(14 594)	(13 775)		113 985		100 210		26 058			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(14 594)	(13 775)		113 985		100 210		26 058			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(14 594)	(13 775)		113 985		100 210		26 058			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(14 594)	(13 775)		113 985		100 210		26 058			

Part 2: Capital Revenue and Expenditure

		2016/17						2015/16		Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	120 602	25 224	20.9%	22 923	19.0%	48 147	39.9%	17 448	37.9%	31.4%	
National Government	120 602	25 224	20.9%	9 705	8.0%	34 929	29.0%	17 448	37.9%	(44.4%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	120 602	25 224	20.9%	9 705	8.0%	34 929	29.0%	17 448	37.9%	(44.4%)	
Borrowings	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	
Public contributions and donations	-	-	-	13 218	-	13 218	-	-	-	(100.0%)	
Capital Expenditure and Administration	120 602	25 224	20.9%	22 923	19.0%	48 147	39.9%	17 448	37.9%	31.4%	
Governance and Administration	-	-	-	-	-	-	-	-	-	-	
Executive & Council	-	-	-	-	-	-	-	-	-	-	
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	
Corporate Services	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	25 374	-	-	-	-	-	-	-	-	-	
Community & Social Services	13 687	-	-	-	-	-	-	-	-	-	
Sport And Recreation	11 687	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	28 000	3 215	11.5%	4 767	17.0%	7 982	28.5%	2 874		65.9%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	28 000	3 215	11.5%	4 767	17.0%	7 982	28.5%	2 874	-	65.9%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	67 228	21 709	32.3%	18 155	27.0%	39 864	59.3%	14 575	24.0%	24.6%	
Electricity	958	5 809	60.4%	3 280	342.4%	9 089	948.8%	1 778	148.2%	84.5%	
Water	38 500	5 700	14.8%	14 262	37.0%	19 962	51.9%	9 022	15.9%	58.1%	
Waste Water Management	27 770	10 200	36.7%	613	2.2%	10 813	38.9%	3 775	22.6%	(83.8%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	300	-	-	-	300	-	-	-	-	

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16			Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities												
Receipts	416 246	152 026	36.5%	143 252	34.4%	295 278	70.9%	145 834	74.1%	(1.8%)		
Property rates, penalties and collection charges	25 163	2 307	9.2%	6 663	26.5%	8 970	35.6%	13 500	69.4%	(50.6%)		
Service charges	34 223	3 228	9.4%	5 818	17.0%	9 046	26.4%	5 656	35.4%	2.9%		
Other revenue	6 055	5 307	87.7%	13 393	221.2%	18 700	308.8%	1 040	71.0%	1188.0%		
Government - operating	244 185	63	-	77 915	31.9%	77 978	31.9%	72 438	71.8%	7.6%		
Government - capital	102 145	139 030	136.1%	36 877	36.1%	175 907	172.2%	47 050	80.6%	(21.6%)		
Interest	4 474	2 090	46.7%	2 587	57.8%	4 677	104.5%	6 149	510.7%	(57.9%)		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(311 320)	(40 572)	13.0%	(102 470)	32.9%	(143 042)	45.9%	(90 696)	67.1%	13.0%		
Supplies and employees	(192 838)	(40 570)	21.0%	(102 470)	53.1%	(143 039)	74.2%	(90 542)	67.3%	13.2%		
Finance charges	(60 253)	-	-	-	-	-	-	-	-	-		
Transfers and grants	(58 228)	(3)	-	-	-	(3)	-	(154)	-	(100.0%)		
Net Cash from/(used) Operating Activities	104 926	111 454	106.2%	40 782	38.9%	152 236	145.1%	55 137	91.9%	(26.0%)		
Cash Flow from Investing Activities												
Receipts	-	69	-	-	-	69	-	-	-	-		
Proceeds on disposal of PPE	-	69	-	-	-	69	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
Payments	(102 145)	(91 312)	89.4%	(22 955)	22.5%	(114 266)	111.9%	(34 520)	49.5%	(33.5%)		
Capital assets	(102 145)	(91 312)	89.4%	(22 955)	22.5%	(114 266)	111.9%	(34 520)	49.5%	(33.5%)		
Net Cash from/(used) Investing Activities	(102 145)	(91 243)	89.3%	(22 955)	22.5%	(114 198)	111.8%	(34 520)	49.5%	(33.5%)		
Cash Flow from Financing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/Refinancing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-		
Payments	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-		
Net Increase/(Decrease) in Cash held	2 781	20 211	726.8%	17 827	641.1%	38 038	1 367.9%	20 617	1 913.4%	(13.5%)		
Cash/cash equivalents at the year begin:	3 933	398	10.1%	20 609	524.0%	398	10.1%	32 300	269.9%	(36.2%)		
Cash/cash equivalents at the year end:	6 714	20 609	307.0%	38 436	572.5%	38 436	572.5%	52 917	1 317.3%	(27.4%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	356	11.9%	230	7.7%	347	11.6%	2 056	68.8%	2 969	.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 514	13.4%	1 228	10.9%	706	6.3%	7 826	69.4%	11 275	2.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	9 213	3.1%	10 055	3.4%	9 949	3.4%	267 671	90.2%	296 888	74.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	915	2.3%	790	2.0%	742	1.8%	37 957	93.9%	40 404	10.2%	-	-
Receivables from Exchange Transactions - Waste Management	866	2.7%	748	2.3%	692	2.1%	30 304	92.9%	32 610	8.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	417	3.1%	406	3.1%	398	3.0%	12 030	90.8%	13 252	3.3%	-	-
Total By Income Source	13 281	3.3%	13 458	3.4%	12 834	3.2%	357 844	90.0%	397 417	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	3 816	5.8%	3 445	5.2%	2 893	4.4%	55 529	84.5%	65 683	16.5%	-	-
Commercial	4 637	9.3%	4 511	9.0%	4 436	8.9%	36 516	72.9%	50 100	12.6%	-	-
Households	4 557	1.7%	5 324	2.0%	5 335	2.0%	252 781	94.3%	267 997	67.4%	-	-
Other	271	2.0%	178	1.3%	171	1.3%	13 018	95.5%	13 637	3.4%	-	-
Total By Customer Group	13 281	3.3%	13 458	3.4%	12 834	3.2%	357 844	90.0%	397 417	100.0%	-	-

Contact Details

Municipal Manager	Mr Dlamini M	017 843 4038
Financial Manager	Mr MJ Nhlabathi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

Mpumalanga: Msukaligwa (MP302)

Part1: Operating Revenue and Expenditure

Year/Operating Revenue and Expenditure	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17		
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
R thousands												
Operating Revenue and Expenditure												
Operating Revenue	587 000	164 646	28.0%	141 700	24.1%	306 346	52.2%	57 855	42.6%	144.9%		
Property rates	91 895	23 387	25.4%	23 399	25.5%	46 785	50.9%	13 660	46.9%	71.3%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	225 446	51 976	23.1%	45 019	20.0%	96 995	43.0%	31 269	43.0%	44.0%		
Service charges - water revenue	52 393	15 128	28.9%	14 060	24.8%	29 188	55.7%	6 788	34.8%	107.1%		
Service charges - sanitation revenue	23 699	6 016	25.4%	6 034	25.5%	12 051	50.8%	3 531	43.0%	70.9%		
Service charges - refuse revenue	19 823	5 250	26.5%	5 218	26.3%	10 468	52.8%	3 050	42.7%	71.1%		
Service charges - other	2 562	1 088	42.5%	1 976	71.1%	3 064	119.6%	266	6.5%	542.7%		
Rental of facilities and equipment	2 387	536	22.5%	689	28.9%	1 225	51.3%	395	40.3%	74.4%		
Interest earned - external investments	900	-	-	-	-	-	-	(10 113)	27.1%	(100.0%)		
Interest earned - outstanding debtors	22 500	5 303	23.6%	5 663	25.2%	10 966	48.7%	3 721	41.9%	52.2%		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	5 736	2	-	1	-	4	.1%	2 183	141.3%	(99.9%)		
Licences and permits	3 671	260	7.1%	-	-	260	7.1%	609	30.8%	(100.0%)		
Agency services	7 200	575	8.0%	-	-	575	8.0%	1 092	37.1%	(100.0%)		
Transfers recognised - operational	129 007	52 755	40.9%	40 890	31.7%	93 645	72.6%	0	49.6%	32 711 900.0		
Other own revenue	(1 318)	1 669	(126.6%)	(1 668)	127.9%	(17)	1.3%	1 089	17.2%	(254.9%)		
Gains on disposal of PPE	1 100	700	63.6%	436	39.6%	1 136	103.3%	316	38.1%	-		
Operating Expenditure	738 224	97 447	13.2%	193 756	26.2%	291 203	39.4%	66 760	30.6%	190.2%		
Employee related costs	168 077	38 099	22.7%	39 172	23.3%	71 271	46.0%	24 509	38.7%	59.8%		
Remuneration of councillors	13 090	2 909	22.2%	3 387	25.1%	6 196	47.3%	1 924	39.3%	70.9%		
Debt impairment	68 507	-	-	34 254	50.0%	34 254	50.0%	-	-	(100.0%)		
Depreciation and asset impairment	85 982	-	-	42 991	50.0%	42 991	50.0%	-	-	(100.0%)		
Finance charges	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	247 520	26 675	10.8%	40 212	16.2%	66 887	27.0%	27 025	45.4%	48.8%		
Other Materials	33 215	5 411	16.3%	8 417	25.3%	13 828	41.6%	2 782	27.6%	202.5%		
Contracted services	71 343	12 426	17.4%	15 915	22.3%	28 340	39.7%	4 413	34.0%	260.7%		
Transfers and grants	-	-	-	-	-	-	-	-	-	-		
Other expenditure	50 489	11 927	23.6%	9 509	18.8%	21 436	42.5%	6 107	37.3%	55.7%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(151 224)	67 199		(52 056)		15 143		(8 905)				
Transfers recognised - capital	69 564	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(81 660)	67 199		(52 056)		15 143		(8 905)				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(81 660)	67 199		(52 056)		15 143		(8 905)				
Attributable to municipality	(81 660)	67 199		(52 056)		15 143		(8 905)		-		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(81 660)	67 199		(52 056)		15 143		(8 905)				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16			Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities												
Receipts	598 644	145 963	24.4%	118 471	19.8%	264 434	44.2%	166 794	63.7%	(29.0%)		
Property rates, penalties and collection charges	74 761	15 545	20.8%	19 038	25.5%	34 583	46.3%	19 971	66.3%	(4.7%)		
Service charges	303 953	61 739	20.3%	49 889	16.4%	111 628	36.7%	70 568	56.7%	(29.3%)		
Other revenue	19 478	3 415	17.5%	1 946	10.0%	5 361	27.5%	4 949	27.1%	(60.7%)		
Government - operating	120 007	51 289	39.8%	40 890	31.7%	92 179	71.5%	35 279	78.7%	15.9%		
Government - capital	69 420	13 712	19.8%	6 000	8.6%	19 712	28.4%	38 738	63.4%	(84.5%)		
Interest	2 025	262	13.0%	708	35.0%	971	47.9%	(4 208)	169.3%	(116.8%)		
Dividends	-	-	-	-	-	-	-	1 496	-	(100.0%)		
Payments	(650 734)	(98 815)	15.2%	(197 461)	30.3%	(296 276)	45.5%	(100 852)	46.2%	95.8%		
Supplies and employees	(650 134)	(98 801)	15.2%	(197 450)	30.4%	(296 251)	45.6%	(97 048)	46.1%	103.5%		
Finance charges	(600)	(14)	2.4%	(11)	1.8%	(25)	4.2%	(3 804)	47.0%	(99.7%)		
Transfers and grants	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	(52 091)	47 148	(90.5%)	(78 990)	151.6%	(31 843)	61.1%	65 942	2 011.3%	(219.8%)		
Cash Flow from Investing Activities												
Receipts	902	700	77.4%	(20)	(2.2%)	680	75.4%	-	-	(100.0%)		
Proceeds on disposal of PPE	902	700	77.4%	(20)	(2.2%)	680	75.4%	-	-	(100.0%)		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
Payments	(55 536)	-	-	(4 487)	8.1%	(4 487)	8.1%	(13 696)	26.2%	(67.2%)		
Capital assets	(55 536)	-	-	(4 487)	8.1%	(4 487)	8.1%	(13 696)	26.2%	(67.2%)		
Net Cash from/(used) Investing Activities	(54 634)	700	(1.3%)	(4 507)	8.2%	(3 807)	7.0%	(13 696)	26.4%	(67.1%)		
Cash Flow from Financing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-		
Payments	(2 320)	(35)	1.5%	(142)	6.1%	(177)	7.6%	(1 220)	109.7%	(88.4%)		
Repayment of borrowing	(2 320)	(35)	1.5%	(142)	6.1%	(177)	7.6%	(1 220)	109.7%	(88.4%)		
Net Cash from/(used) Financing Activities	(2 320)	(35)	1.5%	(142)	6.1%	(177)	7.6%	(1 220)	109.7%	(88.4%)		
Net Increase/(Decrease) In cash held	(109 045)	47 813	(43.8%)	(83 639)	76.7%	(35 826)	32.9%	51 025	(127.8%)	(263.9%)		
Cash/cash equivalents at the year begin:	15 484	19 179	123.9%	66 992	432.7%	19 179	123.9%	23 798	(8.8%)	181.5%		
Cash/cash equivalents at the year end:	(93 561)	66 992	(71.6%)	(16 647)	17.8%	(16 647)	17.8%	74 824	(108.6%)	(122.2%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	8 218	10.7%	2 725	3.5%	2 139	2.8%	63 984	83.0%	77 066	17.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 340	20.9%	2 076	2.8%	1 860	2.5%	54 279	73.8%	73 554	16.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	10 147	15.7%	2 563	4.0%	2 284	3.5%	49 626	76.8%	64 620	14.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	3 243	7.3%	919	2.1%	837	1.9%	39 140	88.7%	44 139	10.0%	-	-
Receivables from Exchange Transactions - Waste Management	2 981	6.6%	845	1.9%	762	1.7%	40 901	89.9%	45 490	10.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-
Interest on Arrear Debtor Accounts	3 987	3.8%	1 843	1.7%	1 792	1.7%	97 742	92.8%	105 364	23.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 889	5.7%	1 229	3.7%	592	1.8%	29 619	88.9%	33 329	7.5%	-	-
Total By Income Source	45 805	10.3%	12 199	2.8%	10 266	2.3%	375 291	84.6%	443 562	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	1 856	11.4%	1 915	11.8%	1 645	10.1%	10 825	66.7%	16 242	3.7%	-	-
Commercial	20 857	20.3%	2 388	2.3%	2 135	2.1%	77 157	75.2%	102 536	23.1%	-	-
Households	21 355	7.0%	7 174	2.3%	6 062	2.0%	271 707	88.7%	306 298	69.1%	-	-
Other	1 737	9.4%	723	3.9%	424	2.3%	15 602	84.4%	18 486	4.2%	-	-
Total By Customer Group	45 805	10.3%	12 199	2.8%	10 266	2.3%	375 291	84.6%	443 562	100.0%	-	-

Contact Details

Municipal Manager	Mr Z.T. Shongwe	017 801 3753
Financial Manager	Mrs M.M.P. Matsheka	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17									2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation		
Operating Revenue and Expenditure													
Operating Revenue	395 871	126 100	31.9%	119 450	30.2%	245 549	62.0%	102 026	60.4%		17.1%		
Property rates	44 252	10 530	23.8%	10 136	22.9%	20 666	46.7%	10 148	53.5%		(1%)		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-		-		
Service charges - electricity revenue	93 761	15 088	16.1%	48 193	51.4%	63 280	67.5%	22 305	47.6%		116.1%		
Service charges - water revenue	15 926	4 572	28.7%	8 241	51.7%	12 813	80.5%	3 945	63.3%		108.9%		
Service charges - sanitation revenue	8 454	2 207	26.1%	2 505	29.6%	4 711	55.7%	1 885	50.1%		32.9%		
Service charges - refuse revenue	9 235	2 442	26.4%	2 599	28.1%	5 041	54.6%	2 163	52.1%		20.2%		
Service charges - other	-	-	-	-	-	-	-	-	-		-		
Rental of facilities and equipment	693	144	20.7%	164	23.7%	308	44.4%	183	38.9%		(10.1%)		
Interest earned - external investments	947	235	24.8%	119	12.6%	354	37.4%	68	17.0%		74.3%		
Interest earned - outstanding debtors	10 574	3 873	36.6%	4 075	38.5%	7 948	75.2%	2 969	50.4%		37.3%		
Dividends received	-	-	-	-	-	-	-	-	-		-		
Fines	761	129	16.9%	104	13.7%	233	30.6%	74	16.5%		41.7%		
Licences and permits	37	33	89.1%	-	-	33	89.1%	3	80.1%		(100.0%)		
Agency services	6 458	-	-	-	-	-	-	1 850	54.6%		(100.0%)		
Transfers recognised - operational	174 112	71 780	41.2%	56 704	32.6%	128 484	73.8%	52 164	71.3%		8.7%		
Other own revenue	27 159	15 066	55.5%	(13 389)	(49.3%)	1 676	6.2%	3 888	65.9%		(44.4%)		
Gains on disposal of PPE	3 500	-	-	-	-	-	-	379	-		(100.0%)		
Operating Expenditure	479 434	109 010	22.7%	114 784	23.9%	223 793	46.7%	81 888	39.1%		40.2%		
Employee related costs	132 739	39 146	29.5%	38 251	28.8%	77 396	58.3%	31 025	53.8%		23.3%		
Remuneration of councillors	14 653	3 042	20.8%	3 027	20.7%	6 669	41.4%	3 321	59.3%		(8.8%)		
Debt impairment	30 313	-	-	-	-	-	-	-	-		-		
Depreciation and asset impairment	75 080	-	-	-	-	-	-	-	-		-		
Finance charges	266	-	-	3 250	1 223.9%	3 250	1 223.9%	-	-		(100.0%)		
Bulk purchases	110 194	38 445	34.9%	35 147	31.9%	73 592	66.8%	12 179	40.4%		188.6%		
Other Materials	17 497	-	-	-	-	-	-	3 632	58.7%		(100.0%)		
Contracted services	27 002	10 397	38.2%	14 320	53.1%	24 638	91.2%	9 787	52.5%		46.4%		
Transfers and grants	12 728	1 340	10.5%	2 315	16.2%	3 655	28.7%	2 601	42.6%		(11.0%)		
Other expenditure	58 964	16 730	28.4%	18 463	31.3%	35 193	59.7%	19 345	65.8%		(4.6%)		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit)	(83 563)	17 090		4 666		21 756		20 137					
Transfers recognised - capital	75 166	-	-	-	-	-	-	66 000	80.6%		(100.0%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-		-		
Contributed assets	2 100	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) after capital transfers and contributions	(6 297)	17 090		4 666		21 756		86 137					
Taxation	-	-		-		-		-			-		
Surplus/(Deficit) after taxation	(6 297)	17 090		4 666		21 756		86 137					
Attributable to minorities	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) attributable to municipality	(6 297)	17 090		4 666		21 756		86 137					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) for the year	(6 297)	17 090		4 666		21 756		86 137					

Part 2: Capital Revenue and Expenditure

R thousands	2016/17									2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation		
Capital Revenue and Expenditure													
Source of Finance	77 266	15 358	19.9%	37 342	48.3%	52 700	68.2%	85 069	121.5%		(56.1%)		
National Government	75 166	14 988	19.9%	26 897	35.8%	41 885	55.7%	29 659	68.6%		(5.1%)		
Provincial Government	-	-	-	-	-	-	-	50 110	-		(100.0%)		
District Municipality	-	-	-	-	-	-	-	4 000	-		(100.0%)		
Other transfers and grants	-	-	-	-	-	-	-	-	-		-		
Transfers recognised - capital	75 166	14 988	19.9%	26 897	35.8%	41 885	55.7%	82 768	134.6%		(67.5%)		
Borrowings	-	-	-	-	-	-	-	-	-		-		
Internally generated funds	2 100	370	17.6%	10 445	497.4%	10 815	515.0%	2 301	23.7%		353.9%		
Public contributions and donations	-	-	-	-	-	-	-	-	-		-		
Capital Expenditure Standard Classification	77 266	15 358	19.9%	37 342	48.3%	52 700	68.2%	85 069	121.5%		(56.1%)		
Governance and Administration	2 100	370	17.6%	1 464	69.7%	1 834	87.3%	139	23.0%		953.8%		
Executive & Council	-	-	-	-	-	-	-	-	-		-		
Budget & Treasury Office	1 150	370	32.2%	1 238	107.7%	1 608	139.8%	135	30.4%		814.9%		
Corporate Services	950	-	-	226	23.8%	226	23.8%	4	.7%		6 178.8%		
Community and Public Safety	-	-	-	-	-	-	-	1 634	103.7%		(100.0%)		
Community & Social Services	-	-	-	-	-	-	-	1 634	176.6%		(100.0%)		
Sport And Recreation	-	-	-	-	-	-	-	-	-		-		
Public Safety	-	-	-	-	-	-	-	-	-		-		
Housing	-	-	-	-	-	-	-	-	-		-		
Health	-	-	-	-	-	-	-	-	-		-		
Economic and Environmental Services	29 808	6 915	23.2%	12 904	43.3%	19 818	66.5%	352	10.5%		3 568.6%		
Planning and Development	-	-	-	-	-	-	-	352	10.9%		3 568.6%		
Road Transport	29 808	6 915	23.2%	12 904	43.3%	19 818	66.5%	-	-		-		
Environmental Protection	-	-	-	-	-	-	-	-	-		-		
Trading Services	45 358	8 073	17.8%	22 974	50.7%	31 047	68.5%	82 944	161.2%		(72.3%)		
Electricity	4 000	1 754	43.8%	7 157	178.9%	8 911	222.8%	4 572	47.1%		56.5%		
Water	41 358	291	7%	13 790	33.3%	14 081	34.0%	74 985	184.7%		(81.6%)		
Waste Water Management	-	6 029	-	2 027	-	8 055	-	3 387	37.5%		(40.2%)		
Waste Management	-	-	-	-	-	-	-	-	-		-		
Other	-	-	-	-	-	-	-	-	-		-		

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16			Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities												
Receipts	420 400	126 100	30.0%	190 858	45.4%	316 958	75.4%	207 131	84.9%	(7.9%)		
Property rates, penalties and collection charges	30 313	10 530	34.7%	10 136	33.4%	20 666	68.2%	10 148	71.8%	(1%)		
Service charges	103 120	24 309	23.6%	61 591	59.7%	85 900	83.3%	30 298	58.2%	103.3%		
Other revenue	35 906	15 371	42.8%	(13 121)	(36.5%)	2 251	6.3%	5 998	59.1%	(318.8%)		
Government - operating	174 112	71 780	41.2%	56 704	32.4%	128 484	73.8%	52 166	71.3%	8.7%		
Government - capital	75 166	-	-	71 354	94.9%	71 354	94.9%	105 484	156.2%	(32.4%)		
Interest	1 783	4 109	230.4%	4 194	235.2%	8 303	465.6%	3 037	288.0%	38.1%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(367 405)	(109 010)	29.7%	(114 784)	31.2%	(233 793)	60.9%	(81 888)	51.4%	40.2%		
Supplies and employees	(354 411)	(107 670)	30.4%	(109 219)	30.8%	(216 888)	61.2%	(79 288)	51.9%	37.7%		
Finance charges	(266)	-	-	(3 250)	1223.9%	(3 250)	1223.9%	-	-	(100.0%)		
Transfers and grants	(12 728)	(1 340)	10.5%	(2 315)	18.2%	(3 655)	28.7%	(2 601)	42.6%	(11.0%)		
Net Cash from/(used) Operating Activities	52 995	17 090	32.2%	76 075	143.5%	93 164	175.8%	125 243	209.9%	(39.3%)		
Cash Flow from Investing Activities												
Receipts	3 500	-	-	-	-	-	-	379	-	(100.0%)		
Proceeds on disposal of PPE	3 500	-	-	-	-	-	-	379	-	(100.0%)		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
Payments	(77 266)	(15 358)	19.9%	(37 342)	48.3%	(52 700)	68.2%	(85 069)	121.5%	(56.1%)		
Capital assets	(77 266)	(15 358)	19.9%	(37 342)	48.3%	(52 700)	68.2%	(85 069)	121.5%	(56.1%)		
Net Cash from/(used) Investing Activities	(73 766)	(15 358)	20.8%	(37 342)	50.6%	(52 700)	71.4%	(84 690)	121.0%	(55.9%)		
Cash Flow from Financing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-		
Payments	(875)	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	(875)	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	(875)	-	-	-	-	-	-	-	-	-		
Net Increase/(Decrease) in cash held	(21 646)	1 732	(8.0%)	38 733	(178.9%)	40 465	(186.9%)	40 552	(854.2%)	(4.5%)		
Cash/cash equivalents at the year begin:												
	3 408	4 026	118.1%	5 758	169.0%	4 026	118.1%	29 585	5.7%	(80.5%)		
Cash/cash equivalents at the year end:												
	(18 238)	5 758	(31.6%)	44 491	(244.0%)	44 491	(244.0%)	70 138	278.3%	(36.6%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1 614	4.9%	3 823	11.7%	820	2.5%	26 453	80.9%	32 709	13.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 445	19.3%	3 102	13.4%	1 051	4.6%	14 479	62.7%	23 077	9.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 053	6.0%	2 589	5.1%	2 056	4.1%	42 915	84.8%	50 613	21.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	673	3.3%	636	3.1%	544	2.7%	18 566	90.9%	20 420	8.5%	-	-
Receivables from Exchange Transactions - Waste Management	842	2.4%	794	2.2%	724	2.1%	32 949	93.3%	35 310	14.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	4.7%	43	3.7%	39	3.4%	1 013	88.1%	1 150	5%	-	-
Interest on Arrear Debtor Accounts	1 363	4.8%	1 348	4.8%	1 332	4.7%	24 136	85.7%	28 180	11.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expens	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 116	8.4%	2 375	4.8%	2 822	5.8%	39 680	81.0%	48 994	20.4%	-	-
Total By Income Source	16 161	6.7%	14 711	6.1%	9 388	3.9%	200 192	83.3%	240 452	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	950	18.7%	117	2.3%	571	11.2%	3 450	67.8%	5 088	2.1%	-	-
Commercial	4 387	19.9%	2 764	12.5%	1 024	4.6%	13 892	63.0%	22 067	9.2%	-	-
Households	9 144	52.3%	10 067	5.7%	6 440	3.7%	149 845	85.4%	175 496	73.0%	-	-
Other	1 680	4.4%	1 762	4.7%	1 353	3.6%	33 004	87.3%	37 800	15.7%	-	-
Total By Customer Group	16 161	6.7%	14 711	6.1%	9 388	3.9%	200 192	83.3%	240 452	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 224	15.9%	8 592	16.6%	8 463	16.4%	26 383	51.1%	51 662	44.5%
Bulk Water	11 225	100.0%	-	-	-	-	-	-	11 225	9.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	53 208	100.0%	-	-	-	-	-	-	53 208	45.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	72 657	62.6%	8 592	7.4%	8 463	7.3%	26 383	22.7%	116 095	100.0%

Contact Details

Municipal Manager	Mr MJS Mabusa	017 826 8101
Financial Manager	Mr ST Thobela	017 826 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Year/Operating Revenue and Expenditure	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17		
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
R thousands												
Operating Revenue and Expenditure												
Operating Revenue	284 404	93 675	32.9%	64 206	22.6%	157 881	55.5%	72 481	53.0%	(11.4%)		
Property rates	42 839	16 095	37.6%	7 320	17.1%	23 415	54.7%	6 524	59.8%	12.2%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	50 257	13 772	27.4%	11 307	22.5%	26 079	49.9%	13 474	36.7%	(16.1%)		
Service charges - water revenue	32 951	7 012	21.3%	6 461	19.6%	13 473	40.9%	6 606	28.3%	(2.2%)		
Service charges - sanitation revenue	13 552	3 388	25.0%	3 394	25.0%	6 762	50.0%	3 186	50.7%	6.5%		
Service charges - refuse revenue	7 951	2 026	25.5%	2 152	27.1%	4 178	52.5%	1 866	43.8%	15.3%		
Service charges - other	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	27	6	22.9%	6	21.7%	12	44.6%	6	35.9%	(7%)		
Interest earned - external investments	3 986	623	15.6%	1 614	40.5%	2 237	56.1%	1 177	63.8%	37.2%		
Interest earned - outstanding debtors	23 892	7 458	31.2%	8 122	34.0%	15 580	65.2%	5 587	90.9%	45.4%		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	50	20	39.8%	14	27.8%	34	67.7%	19	(16.2%)	(26.7%)		
Licences and permits	9 532	2 833	29.7%	1 041	10.9%	3 874	40.6%	2 825	(63.1%)	-		
Agency services	-	-	-	-	-	-	-	2 186	103.8%	(100.0%)		
Transfers recognised - operational	96 584	39 957	41.4%	22 436	23.2%	62 393	64.6%	28 181	59.7%	(20.4%)		
Other own revenue	2 782	485	17.4%	339	12.2%	825	29.6%	845	125.4%	(59.9%)		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	304 743	48 777	16.0%	51 425	16.9%	100 402	32.9%	83 643	44.5%	(38.3%)		
Employee related costs	77 115	18 305	23.7%	17 617	22.0%	35 922	46.6%	17 598	44.8%	2%		
Remuneration of councillors	7 587	1 739	22.9%	1 779	23.5%	3 519	46.4%	1 557	43.7%	14.3%		
Debt impairment	66 398	(237)	(4%)	259	.4%	22	-	16 028	32.2%	(98.4%)		
Depreciation and asset impairment	36 484	-	-	-	-	-	-	17 783	59.2%	(100.0%)		
Finance charges	-	-	-	-	-	-	-	-	-	(1%)		
Bulk purchases	54 868	13 301	24.2%	15 935	29.0%	29 236	53.3%	9 462	37.4%	68.4%		
Other Materials	12 535	3 688	29.4%	3 706	29.6%	7 394	59.0%	3 850	37.5%	(3.7%)		
Contracted services	11 622	3 946	34.0%	3 632	31.3%	7 578	65.2%	2 661	39.7%	36.5%		
Transfers and grants	9 969	1 754	17.6%	2 093	21.0%	3 847	38.6%	2 972	66.0%	(29.6%)		
Other expenditure	28 164	6 282	22.3%	6 602	23.4%	12 884	45.7%	11 745	64.4%	(43.8%)		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(20 339)	44 897		12 581		57 478		(11 162)				
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(20 339)	44 897		12 581		57 478		(11 162)				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(20 339)	44 897		12 581		57 478		(11 162)				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(20 339)	44 897		12 581		57 478		(11 162)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(20 339)	44 897		12 581		57 478		(11 162)				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16		Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Cash Flow from Operating Activities											
Receipts	236 833	73 722	31.1%	58 532	24.7%	132 254	55.8%	77 202	58.8%	(24.2%)	
Property rates, penalties and collection charges	21 419	5 783	27.0%	4 758	22.2%	10 541	49.2%	4 301	42.9%	10.6%	
Service charges	66 716	12 713	19.1%	13 910	20.9%	26 623	39.9%	17 129	41.2%	(18.8%)	
Other revenue	12 391	3 311	26.7%	1 475	11.9%	4 787	38.6%	5 889	123.2%	(74.9%)	
Government - operating	96 584	40 383	41.8%	23 201	24.0%	63 584	65.8%	31 193	62.8%	(25.6%)	
Government - capital	30 959	10 327	33.4%	13 150	42.5%	23 477	75.8%	16 911	71.1%	(22.2%)	
Interest	8 764	1 206	13.8%	2 037	23.2%	3 243	37.0%	1 779	69.5%	14.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(201 861)	(48 527)	24.0%	(51 366)	25.4%	(99 893)	49.5%	(49 831)	45.3%	3.1%	
Supplies and employees	(191 891)	(46 774)	24.4%	(49 272)	25.7%	(96 046)	50.1%	(46 859)	44.8%	5.2%	
Finance charges	-	-	-	-	-	-	-	-	(1%)	-	
Transfers and grants	(9 969)	(1 754)	17.6%	(2 093)	21.0%	(3 847)	38.6%	(2 972)	66.0%	(29.6%)	
Net Cash from/(used) Operating Activities	34 972	25 195	72.0%	7 166	20.5%	32 362	92.5%	27 371	144.6%	(73.8%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(14 001)	45.2%	(1 506)	5.9%	572.6%	
Capital assets	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(14 001)	45.2%	(1 506)	5.9%	572.6%	
Net Cash from/(used) Investing Activities	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(14 001)	45.2%	(1 506)	5.9%	572.6%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	4 013	21 322	531.3%	(2 962)	(73.8%)	18 360	457.5%	25 865	(963.4%)	(111.4%)	
Cash/cash equivalents at the year begin:	37 640	37 640	100.0%	58 962	156.6%	37 640	100.0%	74 765	125.1%	(21.1%)	
Cash/cash equivalents at the year end:	41 653	58 962	141.6%	56 000	134.4%	56 000	134.4%	100 631	254.2%	(44.4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%			
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	-	-	1 742	2.2%	1 305	1.7%	74 788	96.1%	77 835	22.4%	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	1 900	9.8%	2 096	10.8%	15 422	79.4%	19 418	5.6%	-
Receivables from Non-exchange Transactions - Property Rates	-	-	2 266	4.0%	1 696	3.0%	52 392	93.0%	56 353	16.2%	-
Receivables from Exchange Transactions - Waste Water Management	-	-	1 056	2.7%	895	2.3%	37 072	95.0%	39 023	11.2%	-
Receivables from Exchange Transactions - Waste Management	-	-	668	3.2%	547	2.6%	19 887	94.2%	21 102	6.1%	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	2 733	3.1%	2 696	3.0%	83 914	93.9%	89 344	25.8%	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1 076	2.5%	703	1.6%	42 077	95.9%	43 856	12.6%	-
Total By Income Source	-	-	11 441	3.3%	9 939	2.9%	325 552	93.8%	346 932	100.0%	-
Debtors Age Analysis By Customer Group											
Organs of State	-	-	857	3.6%	648	2.7%	22 102	93.6%	23 607	6.8%	-
Commercial	-	-	708	4.3%	387	2.3%	15 440	93.4%	16 536	4.8%	-
Households	-	-	8 948	3.2%	7 776	2.7%	266 151	94.1%	282 876	81.5%	-
Other	-	-	928	3.9%	1 127	4.7%	21 858	91.4%	23 914	6.9%	-
Total By Customer Group	-	-	11 441	3.3%	9 939	2.9%	325 552	93.8%	346 932	100.0%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%		
Creditor Age Analysis										
Bulk Electricity	-	-	95	100.0%	-	-	-	-	95	3.0%
Bulk Water	-	-	850	100.0%	-	-	-	-	850	26.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	45	2.0%	0	-	5	.2%	2 213	97.8%	2 264	70.6%
Total	45	1.4%	945	29.5%	5	2%	2 213	69.0%	3 209	100.0%

Municipal Manager	Mr PB Malesye	017734 6101
Financial Manager	Mrs GNP Nombela	017734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)

Part1: Operating Revenue and Expenditure

Year/Operating Revenue and Expenditure	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17		
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
R thousands												
Operating Revenue and Expenditure												
Operating Revenue	596 843	167 944	28.1%	90 948	15.2%	258 892	43.4%	120 811	39.7%	(24.7%)		
Property rates	68 812	15 847	23.0%	10 279	14.9%	26 126	38.0%	9 125	28.9%	12.6%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	293 330	66 687	22.7%	40 229	13.7%	106 916	36.4%	63 712	31.3%	(36.9%)		
Service charges - water revenue	48 837	15 105	30.9%	8 889	18.2%	23 994	49.1%	5 522	28.3%	61.0%		
Service charges - sanitation revenue	22 882	6 263	27.4%	4 245	18.6%	10 509	45.9%	3 465	31.1%	22.5%		
Service charges - refuse revenue	14 847	4 148	27.9%	2 637	17.8%	6 785	45.7%	2 342	32.2%	12.6%		
Service charges - other	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	2 050	259	12.6%	99	4.9%	359	17.5%	948	19.1%	(89.5%)		
Interest earned - external investments	86	-	-	23	26.5%	23	26.5%	-	5.1%	(100.0%)		
Interest earned - outstanding debtors	32 268	3 495	10.8%	6 873	21.3%	10 367	32.1%	7 573	47.1%	(9.3%)		
Dividends received	-	3 437	-	-	-	3 437	-	-	-	-		
Fines	674	87	13.0%	18	2.7%	105	15.6%	182	54.9%	(90.2%)		
Licences and permits	17 001	58	-	-	-	58	-	-	-	-		
Agency services	-	58	-	-	-	58	-	-	-	-		
Transfers recognised - operational	92 011	35 933	39.1%	253	.3%	36 186	39.3%	25 264	70.8%	(99.0%)		
Other own revenue	4 044	812	20.1%	4 105	101.5%	4 917	121.6%	514	14.9%	696.1%		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	925 995	166 860	18.0%	141 248	15.3%	308 108	33.3%	69 485	24.4%	103.3%		
Employee related costs	142 314	41 975	29.5%	29 744	20.9%	71 720	50.4%	6 463	22.0%	340.3%		
Remuneration of councillors	10 092	2 849	28.2%	1 776	17.6%	4 625	45.8%	787	36.9%	125.7%		
Debt impairment	138 449	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	129 214	-	-	-	-	-	-	-	-	-		
Finance charges	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	379 182	95 430	25.2%	76 385	20.1%	171 815	45.3%	43 873	43.6%	74.1%		
Other Materials	5 620	2 059	36.6%	3 275	58.3%	5 334	94.9%	1 210	-	170.7%		
Contracted services	38 000	6 951	18.3%	16 142	42.5%	23 092	60.8%	6 401	16.9%	152.2%		
Transfers and grants	12 759	5	-	72	.6%	77	.6%	-	-	(100.0%)		
Other expenditure	70 364	17 591	25.0%	13 854	19.7%	31 445	44.7%	10 752	26.1%	28.8%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(329 152)	1 084		(50 300)		(49 216)		51 326				
Transfers recognised - capital	-	-	-	2 000	-	2 000	-	-	-	(100.0%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(329 152)	1 084		(48 300)		(47 216)		51 326				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(329 152)	1 084		(48 300)		(47 216)		51 326				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(329 152)	1 084		(48 300)		(47 216)		51 326				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(329 152)	1 084		(48 300)		(47 216)		51 326				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	R thousands	2016/17								2015/16		Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Cash Flow from Operating Activities													
Receipts	480 280	174 524	36.3%	185 937	38.7%	360 461	75.1%	227 621	95.9%	(18.3%)			
Property rates, penalties and collection charges	45 931	7 520	16.4%	9 541	20.8%	17 061	37.1%	8 183	37.8%	16.6%			
Service charges	254 531	62 445	24.5%	73 335	28.8%	135 780	53.3%	53 296	37.0%	37.6%			
Other revenue	22 433	53 848	240.0%	95 579	426.1%	149 427	666.1%	129 287	1444.5%	(26.1%)			
Government - operating	92 011	35 933	39.1%	-	-	35 933	39.1%	25 264	72.0%	(100.0%)			
Government - capital	43 696	13 669	31.3%	5 000	11.4%	18 689	42.8%	10 492	71.2%	(52.3%)			
Interest	21 677	1 089	5.0%	2 482	11.4%	3 571	16.5%	1 099	55.4%	125.8%			
Dividends	-	-	-	-	-	-	-	-	-	-			
Payments	(619 338)	(205 485)	33.2%	(206 644)	33.4%	(412 129)	66.5%	(234 845)	93.5%	(12.0%)			
Supplies and employees	(606 579)	(205 485)	33.9%	(201 296)	33.2%	(406 781)	67.1%	(234 699)	93.5%	(14.2%)			
Finance charges	-	-	-	(4 183)	-	(4 183)	-	-	-	(100.0%)			
Transfers and grants	(12 759)	-	-	(1 164)	9.1%	(1 164)	9.1%	(145)	-	700.6%			
Net Cash from/(used) Operating Activities	(139 058)	(30 961)	22.3%	(20 707)	14.9%	(51 668)	37.2%	(7 224)	72.5%	186.6%			
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-		
Payments	(43 696)	-	-	(8 622)	19.7%	(8 622)	19.7%	(10 960)	54.8%	(21.3%)			
Capital assets	(43 696)	-	-	(8 622)	19.7%	(8 622)	19.7%	(10 960)	54.8%	(21.3%)			
Net Cash from/(used) Investing Activities	(43 696)	-	-	(8 622)	19.7%	(8 622)	19.7%	(10 960)	54.8%	(21.3%)			
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/Refinancing	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-		
Payments	-	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-		
Net Increase/(Decrease) in cash held	(182 754)	(30 961)	16.9%	(29 329)	16.0%	(60 290)	33.0%	(18 184)	66.4%	61.3%			
Cash/cash equivalents at the year begin:	33 930	5 325	15.7%	(25 636)	(75.6%)	5 325	15.7%	24 803	114.1%	(203.4%)			
Cash/cash equivalents at the year end:	(148 824)	(25 636)	17.2%	(54 965)	36.9%	(54 965)	36.9%	6 619	(22.0%)	(930.4%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	6 754	5.3%	4 348	3.4%	3 959	3.1%	112 138	88.2%	127 199	20.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 845	24.3%	5 133	7.4%	2 036	2.9%	45 186	65.3%	69 200	10.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	4 710	3.8%	3 710	3.0%	3 306	2.6%	113 595	90.6%	125 321	19.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	3 156	6.9%	1 835	4.0%	1 618	3.5%	39 170	85.6%	45 779	7.2%	-	-
Receivables from Exchange Transactions - Waste Management	1 371	3.1%	1 106	2.5%	1 007	2.2%	41 280	92.2%	44 763	7.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 585	2.5%	3 313	2.3%	3 230	2.3%	132 310	92.9%	142 437	22.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expences	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 517	4.2%	2 420	2.9%	1 183	1.4%	75 691	91.4%	82 812	13.0%	-	-
Total By Income Source	39 937	6.3%	21 866	3.4%	16 339	2.6%	559 369	87.7%	637 511	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	1 740	11.2%	1 354	8.7%	1 109	7.1%	11 331	72.9%	15 534	2.4%	-	-
Commercial	6 110	11.5%	2 200	4.2%	872	1.6%	43 728	82.6%	52 910	8.3%	-	-
Households	13 574	2.9%	10 931	2.3%	10 021	2.1%	437 294	92.7%	471 820	74.0%	-	-
Other	18 512	19.0%	7 381	7.6%	4 338	4.5%	67 016	68.9%	97 247	15.3%	-	-
Total By Customer Group	39 937	6.3%	21 866	3.4%	16 339	2.6%	559 369	87.7%	637 511	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Source Local Government Database
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	22 537	7.9%	23 417	8.2%	24 612	8.6%	215 650	75.3%	286 216	44.8%	
Bulk Water	1 013	.8%	9 438	7.1%	21	-	122 570	92.1%	133 042	20.8%	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	6 087	29.3%	6 861	33.0%	3 625	17.4%	4 222	20.3%	20 796	3.3%	
Auditor-General	1 557	75.7%	-	-	500	24.3%	-	-	2 057	3%	
Other	9 938	5.1%	10 492	5.5%	13 683	7.0%	161 876	82.5%	196 190	30.7%	
Total	41 132	6.4%	50 409	7.9%	42 442	6.6%	504 318	79.0%	638 301	100.0%	

Contact Details

Municipal Manager	Mr Linda Tshabalala	017712 9613
Financial Manager	Mr Attie Morris	017712 9610

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)

Part1: Operating Revenue and Expenditure

Year/Operating Revenue and Expenditure	2016/17								2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	182 284	21 466	11.8%	26 859	14.7%	48 325	26.5%	37 077	47.8%	(27.6%)	
Property rates	14 924	1 771	11.9%	1 763	11.8%	3 534	23.7%	3 385	46.5%	(47.9%)	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	46 179	7 333	15.9%	9 409	20.4%	16 742	36.3%	9 160	37.4%	2.7%	
Service charges - water revenue	16 484	2 696	16.4%	3 398	20.6%	6 094	37.0%	3 868	45.9%	(12.1%)	
Service charges - sanitation revenue	15 181	2 639	17.4%	2 600	17.1%	5 238	34.5%	3 528	45.4%	(26.3%)	
Service charges - refuse revenue	5 696	967	17.0%	969	17.0%	1 935	34.0%	1 337	42.0%	(27.5%)	
Service charges - other	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	219	41	18.6%	34	15.4%	75	34.0%	55	42.6%	(38.2%)	
Interest earned - external investments	1 037	10	9%	20	1.9%	29	2.8%	123	23.5%	(84.0%)	
Interest earned - outstanding debtors	16 475	2 969	18.0%	2 997	18.2%	5 966	36.2%	3 946	39.1%	(24.0%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	1 607	2	.1%	8	.5%	10	.6%	114	11.7%	(92.6%)	
Licences and permits	2	-	-	-	-	-	-	-	-	-	
Agency services	3 471	637	18.4%	886	25.5%	1 523	43.9%	719	45.9%	23.3%	
Transfers recognised - operational	59 878	2 203	3.7%	4 583	7.7%	6 786	11.3%	10 470	60.3%	(56.2%)	
Other own revenue	1 131	200	17.7%	192	17.0%	392	34.7%	374	37.9%	(48.6%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	208 490	25 725	12.3%	37 860	18.2%	63 585	30.5%	33 938	31.1%	11.6%	
Employee related costs	48 398	4 685	9.7%	9 356	19.3%	14 041	29.0%	12 048	47.2%	(22.5%)	
Remuneration of councillors	5 107	-	-	15	.3%	15	.3%	424	23.1%	(96.4%)	
Debt impairment	41 858	56	.1%	122	.3%	178	.4%	236	2.7%	(48.2%)	
Depreciation and asset impairment	28 000	-	-	-	-	-	-	-	-	-	
Finance charges	174	-	-	-	-	-	-	-	-	-	
Bulk purchases	45 883	14 072	30.7%	12 226	26.6%	26 298	57.3%	9 430	54.5%	29.7%	
Other Materials	-	-	-	4 516	-	4 516	-	-	-	(100.0%)	
Contracted services	8 452	382	4.5%	-	-	382	4.5%	-	-	-	
Transfers and grants	7 006	646	9.2%	1 688	24.1%	2 334	33.3%	1 751	59.4%	(3.6%)	
Other expenditure	23 624	5 884	24.9%	9 937	42.1%	15 821	67.0%	10 029	101.8%	(.9%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(26 206)	(4 259)		(11 000)		(15 260)		3 139			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(26 206)	(4 259)		(11 000)		(15 260)		3 139			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(26 206)	(4 259)		(11 000)		(15 260)		3 139			
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(26 206)	(4 259)		(11 000)		(15 260)		3 139			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(26 206)	(4 259)		(11 000)		(15 260)		3 139			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16			Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities												
Receipts	157 589	54 424	34.5%	39 030	24.8%	93 453	59.3%	50 437	63.6%	(22.6%)		
Property rates, penalties and collection charges	9 701	1 694	17.5%	2 793	28.8%	4 487	46.3%	2 608	59.9%	7.1%		
Service charges	58 800	13 463	22.9%	15 131	25.7%	28 594	48.6%	12 903	47.1%	17.3%		
Other revenue	6 149	5 221	84.6%	6 889	111.7%	12 109	196.3%	6 063	94.5%	13.6%		
Government - operating	59 878	24 847	41.5%	4 530	7.6%	29 377	49.1%	9 540	59.6%	(52.5%)		
Government - capital	17 062	8 410	49.3%	9 221	54.0%	17 431	103.3%	18 610	80.8%	(50.5%)		
Interest	5 979	789	13.2%	466	7.8%	1 254	21.0%	713	53.9%	(34.4%)		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(137 237)	(49 336)	35.9%	(41 831)	30.5%	(91 167)	66.4%	(34 723)	55.4%	20.5%		
Supplies and employees	(131 521)	(49 336)	37.5%	(41 831)	31.8%	(91 167)	69.3%	(34 723)	57.4%	20.5%		
Finance charges	(174)	-	-	-	-	-	-	-	-	-		
Transfers and grants	(5 542)	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	20 352	5 088	25.0%	(2 801)	(13.8%)	2 287	11.2%	15 713	95.9%	(117.8%)		
Cash Flow from Investing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
Payments	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(14 780)	86.6%	(4 197)	27.3%	80.9%		
Capital assets	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(14 780)	86.6%	(4 197)	27.3%	80.9%		
Net Cash from/(used) Investing Activities	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(14 780)	86.6%	(4 197)	27.2%	80.9%		
Cash Flow from Financing Activities												
Receipts	-	7	-	18	-	25	-	11	-	69.1%		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	7	-	18	-	25	-	11	-	69.1%		
Payments	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	-	7	-	18	-	25	-	11	-	69.1%		
Net Increase/(Decrease) in cash held	3 290	(2 094)	(63.7%)	(10 374)	(315.3%)	(12 468)	(379.0%)	11 527	2 736.4%	(190.0%)		
Cash/cash equivalents at the year begin:	34 169	22 904	67.0%	20 810	69.9%	22 904	67.0%	33 578	2 017.9%	(38.0%)		
Cash/cash equivalents at the year end:	37 459	20 810	55.6%	10 436	27.9%	10 436	27.9%	45 105	2 322.4%	(76.9%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1 977	3.9%	721	1.4%	600	1.2%	47 364	93.5%	50 662	17.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 112	12.1%	907	3.5%	696	2.7%	21 011	81.7%	25 726	8.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	861	2.5%	706	2.0%	651	1.9%	32 512	93.6%	34 729	11.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 242	2.3%	1 132	2.1%	703	1.3%	52 099	94.4%	55 175	18.8%	-	-
Receivables from Exchange Transactions - Waste Management	428	1.4%	375	1.2%	360	1.2%	28 898	96.1%	30 060	10.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	2.8%	9	1.7%	8	1.5%	502	94.0%	534	2%	-	-
Interest on Arrear Debtor Accounts	1 513	3.6%	1 505	3.5%	1 517	3.6%	38 079	89.4%	42 614	14.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expnd	-	-	-	-	-	-	-	-	-	-	-	-
Other	409	0.8%	421	0.8%	309	0.6%	52 385	97.9%	53 524	18.3%	-	-
Total By Income Source	9 557	3.3%	5 776	2.0%	4 842	1.7%	272 848	93.1%	293 023	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	(326)	(5.8%)	169	3.0%	277	4.9%	5 496	97.9%	5 616	1.9%	-	-
Commercial	4 801	34.2%	994	7.1%	393	2.8%	7 839	55.9%	14 026	4.8%	-	-
Households	4 918	1.8%	4 488	1.7%	4 056	1.5%	258 359	95.0%	271 821	92.8%	-	-
Other	164	10.5%	126	8.1%	117	7.5%	1 153	73.9%	1 560	5%	-	-
Total By Customer Group	9 557	3.3%	5 776	2.0%	4 842	1.7%	272 848	93.1%	293 023	100.0%	-	-

Contact Details

Municipal Manager	Mr SL Nethishvile	017773031
Financial Manager	Mrs Alina Ngema	0177731252

Source Local Government Database

1. All figures in this report are unaudited.

MPUMLANGA: GOVAN MBEKI (MP307)

Part1: Operating Revenue and Expenditure

Year/Operating Revenue and Expenditure	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget		First Quarter		Second Quarter		Year to Date				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	1 732 012	483 411	27.9%	403 817	23.3%	887 228	51.2%	375 501	50.3%	7.5%	
Property rates	247 933	63 351	25.6%	54 333	21.9%	117 684	47.5%	46 520	48.7%	16.8%	
Property rates - penalties and collection charges											
Service charges - electricity revenue	551 005	141 599	25.7%	106 566	19.3%	248 145	45.0%	92 550	42.1%	15.1%	
Service charges - water revenue	361 055	89 612	24.8%	86 278	23.9%	175 990	48.7%	85 509	50.4%	9.9%	
Service charges - sanitation revenue	101 071	22 858	22.6%	22 299	22.1%	45 157	44.7%	24 643	51.9%	(9.5%)	
Service charges - refuse revenue	108 365	26 952	24.9%	26 507	24.5%	53 458	49.3%	24 621	48.4%	7.7%	
Service charges - other	(2 316)			(1 580)		(3 897)				(100.0%)	
Rental of facilities and equipment	4 854	949	19.6%	788	16.2%	1 737	35.8%	1 460	75.3%	(46.1%)	
Interest earned - external investments	44 100	10 325	23.4%	11 784	26.7%	22 109	50.1%	5 071	176.8%	132.4%	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	9 051	59.6%	(10.0%)	
Dividends received	52	-	-	13	24.8%	13	24.8%	-	-	(100.0%)	
Fines	29 199	3 335	11.4%	717	25.5%	4 052	13.9%	1 063	7.0%	9.2%	
Licences and permits	-	-	-	-	-	-	-	0	13.8%	(100.0%)	
Agency services	33 854	26 418	78.0%	21 384	63.2%	47 802	141.2%	11 259	100.9%	(87.4%)	
Transfers recognised - operational	217 623	93 173	42.8%	67 152	30.9%	160 325	73.7%	61 958	70.7%	8.4%	
Other own revenue	22 900	3 860	16.9%	6 809	29.7%	10 669	46.6%	6 236	63.9%	9.2%	
Gains on disposal of PPE	10 000	3 295	33.0%	770	7.7%	4 065	40.6%	5 559	19.6%	(26.2%)	
Operating Expenditure	1 708 279	589 944	34.5%	379 099	22.2%	969 043	56.7%	295 965	44.8%	28.1%	
Employee related costs	149 354	104 279	23.3%	109 030	24.3%	213 309	47.6%	103 719	49.4%	5.1%	
Remuneration of councillors	21 028	4 572	21.7%	4 449	22.1%	9 221	43.8%	4 352	44.2%	6.3%	
Debt impairment	137 081	93 392	68.1%	(11 067)	(8.1%)	82 234	60.1%	-	2%	(867 401 80%)	
Depreciation and asset impairment	162 165	42 845	26.4%	38 342	23.6%	81 186	50.1%	-	-	(100.0%)	
Finance charges	3 058	5 307	173.6%	10 313	331.3%	15 620	510.8%	6 291	441.7%	63.9%	
Bulk purchases	638 908	267 616	41.9%	138 524	21.7%	406 139	63.6%	112 642	62.2%	23.0%	
Other Materials	-	-	-	-	-	-	-	-	-	-	
Contracted services	58 205	19 173	32.9%	22 026	37.8%	41 199	70.8%	15 728	63.9%	40.0%	
Transfers and grants	51 621	3 777	7.3%	2 234	4.3%	6 012	11.6%	3 077	9.6%	(27.4%)	
Other expenditure	187 847	48 984	26.1%	65 048	34.6%	114 032	60.7%	50 156	57.1%	29.7%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	23 733	(106 533)		24 718		(81 815)		79 536			
Transfers recognised - capital	60 161	39 288	65.3%	22 573	37.5%	61 861	102.8%	22 083	52.4%	2.2%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	(17 000)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	66 893	(67 246)		47 291		(19 954)		101 620			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	66 893	(67 246)		47 291		(19 954)		101 620			
Surplus/(Deficit) attributable to municipality	66 893	(67 246)		47 291		(19 954)		101 620			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	66 893	(67 246)		47 291		(19 954)		101 620			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16			Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities												
Receipts	1 549 983	472 526	30.5%	249 391	16.1%	721 916	46.6%	429 056	57.1%	(41.9%)		
Property rates, penalties and collection charges	210 743	66 228	31.4%	39 457	18.7%	105 685	50.1%	51 849	54.5%	(23.9%)		
Service charges	953 272	195 832	20.5%	151 708	15.9%	347 540	36.5%	197 688	39.1%	(23.3%)		
Other revenue	68 610	76 236	111.1%	55 560	81.0%	131 797	192.1%	95 051	292.4%	(41.5%)		
Government - operating	217 623	94 525	43.4%	1 581	7%	96 106	44.2%	61 957	70.7%	(97.4%)		
Government - capital	77 161	39 288	50.9%	1 000	13.3%	40 288	52.2%	22 084	52.4%	(95.5%)		
Interest	22 523	417	1.9%	84	4%	501	2.2%	428	25.1%	(80.4%)		
Dividends	52	-	-	-	-	-	-	-	-	-		
Payments	(1 357 412)	(466 178)	34.3%	(244 802)	18.0%	(710 980)	52.4%	(368 090)	62.4%	(33.3%)		
Supplies and employees	(690 434)	(460 870)	66.8%	(244 547)	35.4%	(705 417)	102.2%	(332 279)	61.5%	(26.4%)		
Finance charges	(479 131)	(5 308)	1.1%	(255)	.1%	(5 563)	1.2%	(31 104)	130.7%	(99.2%)		
Transfers and grants	(187 847)	-	-	-	-	-	-	(4 707)	12.9%	(100.0%)		
Net Cash from/(used) Operating Activities	192 571	6 348	3.3%	4 589	2.4%	10 937	5.7%	60 966	20.9%	(92.5%)		
Cash Flow from Investing Activities												
Receipts	10 000	3 295	33.0%	293	2.9%	3 589	35.9%	5 725	64.4%	(94.9%)		
Proceeds on disposal of PPE	10 000	3 295	33.0%	293	2.9%	3 589	35.9%	5 559	39.2%	(94.7%)		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
Payments	(100 894)	(7 527)	7.5%	(11 360)	11.3%	(18 887)	18.7%	(18 554)	33.8%	(38.8%)		
Capital assets	(100 894)	(7 527)	7.5%	(11 360)	11.3%	(18 887)	18.7%	(18 554)	33.8%	(38.8%)		
Net Cash from/(used) Investing Activities	(90 894)	(4 232)	4.7%	(11 060)	12.2%	(15 298)	16.8%	(12 831)	27.3%	(13.8%)		
Cash Flow from Financing Activities												
Receipts	860	43	5.0%	104	12.1%	147	17.1%	859	129.9%	(87.9%)		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-		
Payments	(2 225)	(1 113)	50.0%	-	-	(1 113)	50.0%	-	64.0%	-		
Repayment of borrowing	(2 225)	(1 113)	50.0%	-	-	(1 113)	50.0%	-	64.0%	-		
Net Cash from/(used) Financing Activities	(1 365)	(1 069)	78.3%	104	(7.6%)	(965)	70.7%	859	41.2%	(87.9%)		
Net Increase/(Decrease) in Cash held	100 312	1 046	1.0%	(6 374)	(6.4%)	(5 327)	(5.3%)	48 994	15.3%	(113.0%)		
Cash/cash equivalents at the year begin:	38 021	14 990	39.4%	16 037	42.2%	14 990	39.4%	(17 264)	106.1%	(192.9%)		
Cash/cash equivalents at the year end:	138 333	16 037	11.6%	9 663	7.0%	9 663	7.0%	31 730	26.5%	(69.5%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	14 906	6.9%	15 708	7.3%	7 828	3.6%	177 860	82.2%	216 302	35.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 157	9.9%	3 211	3.9%	2 404	2.9%	68 463	83.3%	82 235	13.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 531	6.0%	2 850	4.8%	3 364	5.7%	49 421	83.5%	59 167	9.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	4 361	4.5%	3 653	3.8%	3 536	3.7%	84 446	88.0%	95 997	15.8%	-	-
Receivables from Exchange Transactions - Waste Management	3 571	4.1%	3 048	3.5%	2 975	3.5%	76 572	88.9%	86 167	14.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 053	1.5%	1 365	2.0%	889	1.3%	66 214	95.2%	69 521	11.4%	-	-
Total By Income Source	35 580	5.8%	29 835	4.9%	20 998	3.4%	522 976	85.8%	609 388	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	796	8.2%	788	8.2%	419	4.3%	7 667	79.3%	9 671	1.6%	-	-
Commercial	5 943	7.7%	3 000	3.9%	3 730	4.8%	64 854	83.7%	77 527	12.7%	-	-
Households	28 451	5.7%	25 477	5.1%	16 544	3.3%	427 124	85.8%	497 596	81.7%	-	-
Other	389	1.6%	569	2.3%	305	1.2%	23 331	94.9%	24 595	4.0%	-	-
Total By Customer Group	35 580	5.8%	29 835	4.9%	20 998	3.4%	522 976	85.8%	609 388	100.0%	-	-

Contact Details

Municipal Manager	Mr M F Mahlangu	017 620 6287
Financial Manager	Mr J.M. Mokgatlhi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMLANGA: GERT SIBANDE (DC30)

Part1: Operating Revenue and Expenditure

R thousands		2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure											
Operating Revenue		393 327	120 125	30.5%	108 578	27.6%	228 703	58.1%	95 605	52.9%	13.6%
Property rates		-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Service charges - other	2 200	81	3.7%	43	1.9%	-	124	5.7%	72	16.3%	(40.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 500	1 233	22.4%	2 328	42.3%	-	3 561	64.7%	1 909	97.5%	21.9%
Interest earned - outstanding debtors	-	-	-	125	-	-	125	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	385 082	118 723	30.8%	105 860	27.5%	-	224 583	58.3%	93 495	52.7%	13.2%
Other own revenue	545	87	16.0%	222	40.7%	-	309	56.7%	129	95.0%	72.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure		419 449	53 247	12.7%	79 206	18.9%	132 452	31.6%	72 724	27.4%	8.9%
Employee related costs	129 288	25 939	20.1%	27 018	20.0%	-	52 967	41.0%	25 634	32.7%	5.4%
Remuneration of councillors	13 246	2 826	21.3%	2 893	21.8%	-	5 719	43.2%	2 798	39.5%	3.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 663	4 468	21.6%	4 475	21.7%	-	8 943	43.3%	4 448	48.1%	6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-
Contracted services	800	31	3.8%	101	12.6%	-	131	16.4%	121	52.5%	(17.0%)
Transfers and grants	207 942	10 582	5.1%	31 921	15.4%	-	42 503	20.4%	29 932	15.1%	6.6%
Other expenditure	47 510	9 400	19.8%	12 798	26.9%	-	22 199	46.7%	9 596	44.1%	33.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		(26 121)	66 878		29 372		96 250		22 881		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(26 121)	66 878		29 372		96 250		22 881		
Taxation	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(26 121)	66 878		29 372		96 250		22 881		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(26 121)	66 878		29 372		96 250		22 881		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(26 121)	66 878		29 372		96 250		22 881		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16			Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities												
Receipts	328 057	120 125	36.6%	108 578	33.1%	228 703	69.7%	95 605	52.9%	13.6%		
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges	2 200	81	3.7%	43	1.9%	124	5.7%	72	16.3%	(40.0%)		
Other revenue	545	87	16.0%	222	40.7%	309	56.7%	129	95.0%	72.4%		
Government - operating	319 812	118 723	37.1%	105 860	33.1%	224 583	70.2%	93 495	52.7%	13.2%		
Government - capital	-	-	-	-	-	-	-	-	-	-		
Interest	5 500	1 233	22.4%	2 453	44.6%	3 686	67.0%	1 909	97.5%	28.5%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(309 557)	(11 409)	3.7%	(70 895)	22.9%	(82 304)	26.6%	(68 502)	22.0%	3.5%		
Supplies and employees	(190 972)	(827)	4%	(38 974)	20.4%	(39 801)	20.8%	(38 374)	32.3%	1.6%		
Finance charges	-	-	-	-	-	-	-	(195)	9.6%	(100.0%)		
Transfers and grants	(118 586)	(10 582)	8.9%	(31 921)	26.9%	(42 503)	35.8%	(29 932)	15.1%	6.6%		
Net Cash from/(used) Operating Activities	18 500	108 716	587.7%	37 683	203.7%	146 399	791.3%	27 103	(668.0%)	39.0%		
Cash Flow from Investing Activities												
Receipts	-	(152 000)	-	12 000	-	(140 000)	-	(20 000)	-	(160.0%)		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	(152 000)	-	-	12 000	-	(140 000)	-	(20 000)	-	(160.0%)		
Payments	(16 500)	(97)	6%	(1 487)	9.0%	(1 583)	9.6%	(159)	3.2%	832.4%		
Capital assets	(16 500)	(97)	6%	(1 487)	9.0%	(1 583)	9.6%	(159)	3.2%	832.4%		
Net Cash from/(used) Investing Activities	(16 500)	(152 097)	921.8%	10 513	(63.7%)	(141 583)	858.1%	(20 159)	477.6%	(152.2%)		
Cash Flow from Financing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-		
Payments	-	-	-	-	-	-	-	(4 104)	-	(100.0%)		
Repayment of borrowing	-	-	-	-	-	-	-	(4 104)	-	(100.0%)		
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(4 104)	(13.7%)	(100.0%)		
Net Increase/(Decrease) in cash held	2 000	(43 381)	(2 169.1%)	48 197	2 409.8%	4 815	240.8%	2 839	(143.8%)	1 597.5%		
Cash/cash equivalents at the year begin:	60 346	84 363	139.8%	40 982	67.9%	84 363	139.8%	41 600	52.6%	(1.5%)		
Cash/cash equivalents at the year end:	62 346	40 982	65.7%	89 179	143.0%	89 179	143.0%	44 439	90.9%	100.7%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment -Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 389	36.3%	-	-	-	-	-	-	5 958	63.7%	9 347	100.0%
Total By Income Source	3 389	36.3%	-	-	-	-	-	-	5 958	63.7%	9 347	100.0%
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 389	36.3%	-	-	-	-	-	-	5 958	63.7%	9 347	100.0%
Total By Customer Group	3 389	36.3%	-	-	-	-	-	-	5 958	63.7%	9 347	100.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Creditor Age Analysis	-	-	-	-	-	-	-	-	-	-		
Bulk Electricity	-	-	-	-	-	-	-	-	-	-		
Bulk Water	-	-	-	-	-	-	-	-	-	-		
PAYE deductions	-	-	-	-	-	-	-	-	-	-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	-		
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-		
Loan repayments	-	-	-	-	-	-	-	-	-	-		
Trade Creditors	-	-	-	-	-	-	-	-	-	-		
Auditor-General	-	-	-	-	-	-	-	-	-	-		
Other	2 631	13.1%	-	-	-	-	-	-	17 390	86.9%	20 021	100.0%
Total	2 631	13.1%	-	-	-	-	-	-	17 390	86.9%	20 021	100.0%

Contact Details

Municipal Manager	Mr CA Habib	017 801 7008
Financial Manager	Mr A Y Singh	017 801 7013

Source: Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)

Part1: Operating Revenue and Expenditure

Year/Operating Revenue and Expenditure	2016/17								2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
R thousands												
Operating Revenue and Expenditure												
Operating Revenue	455 083	256 097	56.3%	108 196	23.8%	364 292	80.0%	121 009	27.9%		(10.6%)	
Property rates	65 023	222 015	341.4%	25 712	39.5%	247 727	381.0%	17 384	(60.9%)		47.9%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	175 369	(215)	(1%)	49 241	28.1%	49 026	28.0%	27 600	39.7%		78.4%	
Service charges - water revenue	59 614	10 707	18.0%	12 913	21.7%	23 619	39.6%	11 711	27.8%		10.3%	
Service charges - sanitation revenue	10 658	1 417	13.3%	3 149	29.5%	4 545	42.8%	2 330	45.4%		35.1%	
Service charges - refuse revenue	12 876	1 635	12.7%	3 990	31.0%	5 624	43.7%	3 114	50.2%		28.1%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	2 481	70	2.8%	617	24.9%	687	27.7%	481	34.2%		28.1%	
Interest earned - external investments	1 184	(46)	(3.9%)	312	26.4%	266	22.5%	349	2.7%		(10.5%)	
Interest earned - outstanding debtors	25 455	10 477	41.2%	10 726	42.1%	21 203	83.3%	6 730	-		59.4%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	
Fines	3 002	47	1.6%	50	1.7%	98	3.3%	63	3.4%		(20.1%)	
Licences and permits	2 503	360	14.4%	1 302	52.0%	1 662	66.4%	476	23.2%		173.3%	
Agency services	13 979	78	.6%	24	52%	102	7%	2 043	31.9%		(98.8%)	
Transfers recognised - operational	75 874	9 942	13.1%	-	-	9 942	13.1%	48 432	69.3%		(100.0%)	
Other own revenue	7 071	(421)	(6.0%)	161	2.3%	(260)	(3.7%)	300	7.4%		(46.3%)	
Gains on disposal of PPE	(7)	30	(431.1%)	-	-	30	(331.1%)	(5)	-		(100%)	
Operating Expenditure	455 076	70 870	15.6%	100 802	22.2%	171 671	37.7%	89 872	42.8%		12.2%	
Employee related costs	134 575	18 939	13.9%	29 863	21.9%	48 802	35.7%	27 179	45.3%		9.9%	
Remuneration of councillors	7 915	1 097	13.9%	1 613	20.4%	2 710	34.2%	1 651	44.4%		(2.3%)	
Debt impairment	42 000	1 737	4.1%	13 123	31.3%	14 870	35.4%	2 140	11.7%		509.0%	
Depreciation and asset impairment	30 000	4 955	16.5%	4 630	15.4%	9 586	32.0%	5 525	54.7%		(16.2%)	
Finance charges	2 588	-	-	732	28.3%	732	28.3%	-	-		(100.0%)	
Bulk purchases	143 924	29 801	20.7%	31 147	21.6%	60 948	42.3%	31 512	49.3%		(1.2%)	
Other Materials	15 714	6 173	39.3%	4 992	31.8%	11 166	71.1%	4 633	32.5%		7.8%	
Contracted services	10 973	1 636	14.9%	6 827	62.2%	8 463	77.1%	3 075	56.0%		122.0%	
Transfers and grants	3 940	33	.8%	385	9.8%	418	10.6%	1 481	2 610.8%		(74.0%)	
Other expenditure	61 446	6 498	10.6%	7 479	12.2%	13 977	22.7%	12 657	35.4%		(40.9%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	7	185 227		7 394		192 621		31 137				
Transfers recognised - capital	-	20 453	-	-	-	20 453	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	660	-	-	-	660	-	8	-		(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	7	206 339		7 394		213 733		31 145				
Taxation	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	7	206 339		7 394		213 733		31 145				
Attributable to municipality	7	206 339		7 394		213 733		31 145				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	7	206 339		7 394		213 733		31 145				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	R thousands	2016/17								2015/16		Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
Cash Flow from Operating Activities													
Receipts	455 089	(131 164)	(28.8%)	378 797	83.2%	247 633	54.4%	121 021	53.7%	213.0%			
Property rates, penalties and collection charges	65 023	20 918	32.2%	24 830	38.2%	45 748	70.4%	17 384	57.3%	42.8%			
Service charges	258 517	(127 044)	(49.1%)	253 385	98.0%	126 341	48.9%	44 755	50.9%	466.2%			
Other revenue	29 036	(8 420)	(29.0%)	13 106	45.1%	4 666	16.1%	3 364	23.4%	289.6%			
Government - operating	75 874	(18 176)	(24.0%)	49 370	65.1%	31 193	41.1%	48 439	69.3%	1.9%			
Government - capital	-	20 453	-	-	-	20 453	-	-	-	-			
Interest	26 639	(18 895)	(70.9%)	38 107	143.0%	19 212	72.1%	7 079	79.6%	438.3%			
Dividends	-	-	-	-	-	-	-	-	-	-			
Payments	(455 077)	(293 208)	64.4%	(176 262)	38.7%	(469 470)	103.2%	(82 187)	44.4%	114.5%			
Suppliers and employees	(448 549)	(293 208)	65.4%	(175 145)	39.0%	(468 353)	104.4%	(80 706)	44.0%	117.0%			
Finance charges	(2 588)	-	-	(732)	28.3%	(732)	28.3%	-	-	(100.0%)			
Transfers and grants	(3 940)	-	-	(385)	9.8%	(385)	9.8%	(1 481)	2 617.0%	(74.0%)			
Net Cash from/(used) Operating Activities	12	(424 371)	(3 427 877.6%)	202 535	1 635 985.0%	(221 836)	(1 791 892.6%)	38 834	217.1%	421.5%			
Cash Flow from Investing Activities													
Receipts	(7)	33	(477.9%)	-	-	33	(477.9%)	(5)	-	(100.0%)			
Proceeds on disposal of PPE	(7)	33	(477.9%)	-	-	33	(477.9%)	(5)	-	(100.0%)			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-			
Payments	-	(660)	-	(145)	-	(804)	-	-	-	(100.0%)			
Capital assets	-	(660)	-	(145)	-	(804)	-	-	-	(100.0%)			
Net Cash from/(used) Investing Activities	(7)	(626)	8 949.2%	(145)	2 071.9%	(771)	11 021.1%	(5)	-	3 047.0%			
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-			
Short term loans	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-			
Payments	-	-	-	-	-	-	-	-	-	-			
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-			
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-			
Net Increase/(Decrease) in cash held	5	(424 997)	(7 893 709.9%)	202 390	3 759 101.0%	(222 607)	(4 134 608.9%)	38 829	217.2%	421.2%			
Cash/cash equivalents at the year begin:	25 051	29 421	117.4%	(395 576)	(1 578.7%)	29 421	117.4%	34 808	109.1%	(1 236.5%)			
Cash/cash equivalents at the year end:	25 056	(395 576)	(1 578.7%)	(193 186)	(771.0%)	(193 186)	(771.0%)	73 637	161.5%	(362.4%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment -Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	4 616	2.9%	4 659	3.0%	3 414	2.2%	144 822	91.9%	157 511	35.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 137	16.7%	969	7.6%	333	2.6%	9 392	73.2%	12 831	2.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 874	3.7%	3 268	3.2%	3 017	2.9%	93 357	90.2%	103 516	23.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	371	2.2%	310	1.8%	298	1.7%	16 050	94.3%	17 028	3.8%	-	-
Receivables from Exchange Transactions - Waste Management	388	2.9%	283	2.2%	249	1.9%	12 220	93.0%	13 139	2.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 776	2.0%	2 480	1.7%	2 990	2.1%	133 561	94.2%	141 807	31.8%	-	-
Total By Income Source	14 161	3.2%	11 968	2.7%	10 301	2.3%	409 402	91.8%	445 832	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 161	3.2%	11 968	2.7%	10 301	2.3%	409 402	91.8%	445 832	100.0%	-	-
Total By Customer Group	14 161	3.2%	11 968	2.7%	10 301	2.3%	409 402	91.8%	445 832	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	4 000	100.0%	-	-	-	-	-	-	4 000	35.5%	
Bulk Water	3 459	100.0%	-	-	-	-	-	-	3 459	30.7%	
PAYE deductions	1 156	100.0%	-	-	-	-	-	-	1 156	10.3%	
VAT (output less input)	165	100.0%	-	-	-	-	-	-	165	1.5%	
Pensions / Retirement	1 574	100.0%	-	-	-	-	-	-	1 574	14.0%	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	917	100.0%	-	-	-	-	-	-	917	8.1%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Total	11 271	100.0%	-	-	-	-	-	-	11 271	100.0%	

Contact Details

Municipal Manager	Mr Mvencele J Mahlangu	013 665 6021
Financial Manager	Mrs Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17									2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation		
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 645 868	605 127	22.9%	551 612	20.8%	1 156 738	43.7%	534 123	43.7%		3.3%		
Property rates	385 451	93 724	24.3%	94 985	24.6%	188 709	49.0%	89 866	47.5%		5.7%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-		-		
Service charges - electricity revenue	1 175 294	297 122	25.3%	251 498	21.4%	548 620	46.7%	238 836	41.2%		5.3%		
Service charges - water revenue	387 561	18 544	4.8%	17 514	4.5%	36 058	9.3%	18 316	10.2%		(4.4%)		
Service charges - sanitation revenue	148 725	26 576	17.9%	32 514	21.9%	59 090	39.7%	32 854	47.3%		(1.0%)		
Service charges - refuse revenue	102 515	-	-	-	-	-	-	20 061	-		(100.0%)		
Service charges - other	534	21 557	4 039.2%	21 652	4 057.1%	43 209	8 096.2%	10	25.6%		216 012.1%		
Rental of facilities and equipment	11 608	3 085	26.6%	3 175	27.3%	6 259	53.9%	3 137	54.3%		1.2%		
Interest earned - external investments	567	360	63.5%	501	88.5%	861	151.9%	92	29.1%		446.5%		
Interest earned - outstanding debtors	86 913	26 907	31.0%	33 630	38.7%	60 538	69.7%	24 366	67.1%		38.0%		
Dividends received	-	-	-	-	-	-	-	-	-		-		
Fines	4 003	206	5.1%	1 845	45.4%	2 051	50.5%	1 510	34.3%		22.2%		
Licences and permits	2 243	490	30.8%	709	31.6%	1 399	62.4%	584	42.2%		21.4%		
Agency services	24 796	1 211	4.9%	7 504	30.3%	8 715	35.1%	7 223	34.4%		3.9%		
Transfers recognised - operational	292 686	109 300	37.3%	72 431	24.7%	181 731	62.1%	76 368	73.3%		(5.2%)		
Other own revenue	22 914	5 844	25.5%	13 653	59.6%	19 497	85.1%	20 901	129.4%		(34.7%)		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-		-		
Operating Expenditure	2 696 508	266 466	9.9%	372 623	13.8%	639 089	23.7%	417 312	31.4%		(10.7%)		
Employee related costs	649 005	162 281	25.0%	167 770	25.9%	330 051	50.9%	142 485	48.0%		17.7%		
Remuneration of councillors	25 735	6 146	23.9%	6 136	23.8%	12 282	47.7%	4 987	47.5%		23.0%		
Debt impairment	426 150	-	-	-	-	-	-	-	-		-		
Depreciation and asset impairment	167 500	-	-	-	-	-	-	-	-		-		
Finance charges	72 718	6 622	9.1%	4 195	5.8%	10 817	14.9%	7 035	10.5%		(40.4%)		
Bulk purchases	949 450	26 321	2.8%	95 173	10.0%	121 494	12.8%	183 906	36.1%		(48.2%)		
Other Materials	125 518	13 534	10.8%	40 116	32.0%	53 650	42.7%	25 432	30.7%		57.7%		
Contracted services	42 057	12 502	29.7%	14 916	35.5%	27 418	65.2%	10 627	61.5%		40.4%		
Transfers and grants	35 929	1 973	5.5%	2 613	7.3%	4 586	12.8%	5 090	27.5%		(48.7%)		
Other expenditure	202 446	37 087	18.3%	41 705	20.6%	78 792	38.9%	37 749	33.7%		10.5%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit)	(50 640)	338 661	338 661	178 988	517 649	517 649	116 811	116 811	116 811				
Transfers recognised - capital	236 618	2 506	1.1%	19 997	8.5%	22 504	9.5%	18 940	26.7%		5.6%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-		-		
Contributed assets	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) after capital transfers and contributions	185 978	341 167	341 167	198 986	540 152	540 152	135 751	135 751	135 751				
Taxation	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) after taxation	185 978	341 167	341 167	198 986	540 152	540 152	135 751	135 751	135 751				
Attributable to minorities	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) attributable to municipality	185 978	341 167	341 167	198 986	540 152	540 152	135 751	135 751	135 751				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) for the year	185 978	341 167	341 167	198 986	540 152	540 152	135 751	135 751	135 751				

Part 2: Capital Revenue and Expenditure

	2016/17									2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation		
R thousands													
Capital Revenue and Expenditure													
Source of Finance	261 138	2 368	.9%	8 134	3.1%	10 502	4.0%	20 024	25.0%		(59.4%)		
National Government	213 591	2 368	1.1%	7 921	3.7%	10 289	4.8%	15 884	19.5%		(50.1%)		
Provincial Government	-	-	-	-	-	-	-	-	-		-		
District Municipality	18 250	-	-	-	-	-	-	-	-		-		
Other transfers and grants	-	-	-	-	-	-	-	-	-		-		
Transfers recognised - capital	231 841	2 368	1.0%	7 921	3.4%	10 289	4.4%	15 884	19.5%		(50.1%)		
Borrowings	-	-	-	-	-	-	-	2 440	-		(100.0%)		
Internally generated funds	29 293	-	-	213	.7%	213	.7%	1 700	43.6%		(87.5%)		
Public contributions and donations	-	-	-	-	-	-	-	-	-		-		
Capital Expenditure Standard Classification	261 138	2 368	.9%	8 134	3.1%	10 502	4.0%	20 024	25.0%		(59.4%)		
Governance and Administration	250	-	-	207	82.6%	207	82.6%	-	3.1%		(100.0%)		
Executive & Council	-	-	-	-	-	-	-	-	-		-		
Budget & Treasury Office	250	-	-	2	.7%	2	.7%	-	-		(100.0%)		
Corporate Services	-	-	-	205	-	205	-	-	-		-		
Community and Public Safety	8 000	-	-	420	5.3%	420	5.3%	2 075	17.4%		(79.6%)		
Community & Social Services	-	-	-	420	-	420	-	-	-		(100.0%)		
Sport And Recreation	8 000	-	-	-	-	-	-	-	-		-		
Public Safety	-	-	-	-	-	-	-	2 075	-		(100.0%)		
Housing	-	-	-	-	-	-	-	-	-		9.4%		
Health	-	-	-	-	-	-	-	-	-		-		
Economic and Environmental Services	49 629	-	-	1 974	4.0%	1 974	4.0%	5 909	41.4%		(66.6%)		
Planning and Development	-	-	-	139	-	139	-	5 117	102.3%		(97.3%)		
Road Transport	49 629	-	-	1 834	3.7%	1 834	3.7%	555	8.9%		230.5%		
Environmental Protection	-	-	-	-	-	-	-	238	-		(100.0%)		
Trading Services	203 259	2 368	1.2%	5 527	2.7%	7 895	3.9%	12 040	25.3%		(54.1%)		
Electricity	44 000	-	-	2 962	6.7%	2 962	6.7%	1 270	13.1%		133.3%		
Water	63 375	-	-	-	-	-	-	-	-		-		
Waste Water Management	89 123	2 368	2.7%	2 565	2.9%	4 933	5.5%	10 770	37.2%		(76.2%)		
Waste Management	6 761	-	-	-	-	-	-	-	-		-		
Other	-	-	-	7	-	7	-	-	-		(100.0%)		

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16			O2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities												
Receipts	2 433 658	620 033	25.5%	789 991	32.5%	1 410 024	57.9%	533 768	46.4%	48.0%		
Property rates, penalties and collection charges	319 539	68 244	21.4%	84 355	26.4%	152 598	47.8%	71 444	41.4%	18.1%		
Service charges	1 497 149	265 752	17.8%	270 178	18.0%	535 930	35.8%	266 703	33.5%	1.3%		
Other revenue	64 362	149 593	232.4%	312 628	485.7%	462 221	718.2%	57 226	411.7%	446.3%		
Government - operating	292 696	109 176	37.3%	71 331	24.4%	180 507	61.7%	69 562	69.7%	2.5%		
Government - capital	185 593	-	-	17 368	9.4%	17 368	9.4%	44 375	46.7%	(60.9%)		
Interest	74 329	27 267	36.7%	34 132	45.9%	61 399	82.6%	24 458	76.5%	39.5%		
Dividends												
Payments	(2 229 994)	(616 350)	27.6%	(763 714)	34.2%	(1 380 064)	61.9%	(476 876)	67.2%	60.1%		
Suppliers and employees	(2 121 346)	(605 043)	28.7%	(755 134)	35.6%	(1 343 177)	64.3%	(463 232)	70.6%	63.0%		
Finance charges	(72 718)	(7 748)	10.7%	(5 967)	8.2%	(13 715)	18.9%	(10 240)	14.4%	(41.7%)		
Transfers and grants	(35 929)	(559)	1.6%	(2 613)	7.3%	(3 172)	8.8%	(3 404)	22.8%	(23.2%)		
Net Cash from/(used) Operating Activities	203 664	3 683	1.8%	26 278	12.9%	29 961	14.7%	56 892	(14.4%)	(53.8%)		
Cash Flow from Investing Activities												
Receipts	-	-	-	-	-	-	-	3 695	-	(100.0%)		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
Payments	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(25 417)	13.7%	(20 024)	25.0%	15.1%		
Capital assets	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(25 417)	13.7%	(20 024)	25.0%	15.1%		
Net Cash from/(used) Investing Activities	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(25 417)	13.7%	(16 329)	(27.3%)	41.2%		
Cash Flow from Financing Activities												
Receipts	12 000	1 767	14.7%	(219)	(1.8%)	1 548	12.9%	2 299	172.1%	(109.5%)		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	12 000	1 767	14.7%	(219)	(1.8%)	1 548	12.9%	2 299	172.1%	(109.5%)		
Payments	(18 394)	(10 979)	59.7%	(6 457)	35.1%	(17 436)	94.8%	-	1.2%	(100.0%)		
Repayment of borrowing	(18 394)	(10 979)	59.7%	(6 457)	35.1%	(17 436)	94.8%	-	1.2%	(100.0%)		
Net Cash from/(used) Financing Activities	(6 394)	(9 212)	144.1%	(6 676)	104.4%	(15 888)	248.5%	2 299	(7%)	(390.3%)		
Net Increase/(Decrease) in Cash held	11 678	(7 897)	(67.5%)	(3 447)	(29.5%)	(11 344)	(97.1%)	42 862	(674.5%)	(108.0%)		
Cash/cash equivalents at the year begin:	(11 678)	(2 668)	22.9%	(10 565)	90.5%	(2 668)	22.9%	(68 472)	(14.2%)	(84.6%)		
Cash/cash equivalents at the year end:	(0)	(10 565)	352 172 333.3%	(14 012)	467 079 033.3%	(14 012)	467 079 033.3%	(25 610)	44.9%	(45.3%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	13 571	1.7%	24 385	3.1%	22 361	2.8%	730 537	92.4%	790 854	34.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 722	7.0%	21 745	4.0%	21 665	4.0%	459 362	85.0%	540 494	23.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	18 503	5.8%	12 904	4.1%	11 490	3.6%	274 450	86.5%	317 346	13.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	5 319	1.8%	9 223	3.2%	8 566	3.0%	265 495	92.0%	288 603	12.5%	-	-
Receivables from Exchange Transactions - Waste Management	2 410	1.3%	4 752	2.5%	4 376	2.3%	178 420	93.9%	189 958	8.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 176)	(.7%)	2 197	1.3%	2 169	1.3%	169 822	98.2%	173 010	7.5%	-	-
Total By Income Source	76 346	3.3%	75 207	3.3%	70 627	3.1%	2 078 086	90.3%	2 300 265	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	(3 779)	(10.8%)	1 697	4.9%	1 694	4.8%	35 377	101.1%	34 990	1.5%	-	-
Commercial	37 645	14.7%	15 790	6.2%	14 492	5.7%	187 982	73.5%	256 909	11.1%	-	-
Households	43 289	2.5%	54 894	3.2%	51 670	3.0%	1 574 130	91.3%	1 722 984	74.9%	-	-
Other	(810)	(.3%)	2 826	1.0%	2 771	1.0%	280 596	98.3%	285 383	12.4%	-	-
Total By Customer Group	76 346	3.3%	75 207	3.3%	70 627	3.1%	2 078 086	90.3%	2 300 265	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	186	-	13 783	1.4%	131 742	13.1%	861 016	85.5%	1 006 727	83.8%	
Bulk Water	1 581	1.4%	1 571	1.4%	2 199	1.9%	108 990	95.3%	114 341	9.5%	
PAYE deductions	9 333	100.0%	-	-	-	-	-	-	9 333	.8%	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	10 092	100.0%	-	-	-	-	-	-	10 092	.8%	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	1 090	1.8%	4 279	7.2%	54 314	91.0%	-	-	59 683	5.0%	
Auditor-General	-	-	876	100.0%	-	-	-	-	876	.1%	
Other	-	-	-	-	-	-	-	-	-	-	
Total	22 282	1.9%	20 508	1.7%	188 255	15.7%	970 006	80.8%	1 201 051	100.0%	

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J B Dorling	013 690 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17									2015/16	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16	
Operating Revenue and Expenditure										to Q2 of 2016/17	
Operating Revenue	1 370 181	370 283	27.0%	335 587	24.5%	705 870	51.5%	331 966	51.1%	1.1%	
Property rates	304 861	77 985	25.6%	78 240	25.7%	156 226	51.2%	77 148	51.1%	1.4%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	574 066	151 547	27.4%	133 440	23.2%	290 987	50.7%	127 095	50.7%	5.0%	
Service charges - water revenue	83 158	19 002	22.9%	21 915	26.4%	40 917	49.2%	21 497	53.3%	1.9%	
Service charges - sanitation revenue	56 123	14 145	25.2%	13 972	24.9%	28 117	50.1%	17 225	50.6%	(18.9%)	
Service charges - refuse revenue	60 048	15 565	25.9%	15 513	25.8%	31 078	51.8%	19 912	50.9%	(22.1%)	
Service charges - other	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	17 488	4 426	25.3%	3 374	19.3%	7 800	44.6%	3 315	50.1%	1.8%	
Interest earned - external investments	24 981	11 237	45.0%	9 428	37.7%	20 665	82.7%	10 559	65.4%	(10.7%)	
Interest earned - outstanding debtors	2 315	778	33.6%	807	34.9%	1 585	68.5%	549	58.3%	47.1%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	4 695	1 306	27.8%	1 691	36.0%	2 997	63.8%	1 600	75.5%	5.4%	
Licences and permits	9 275	2 191	23.6%	2 147	23.1%	4 138	46.8%	2 236	48.4%	(4.0%)	
Agency services	15 909	3 539	22.2%	4 999	31.4%	8 134	53.6%	3 917	44.4%	27.5%	
Transfers recognised - operational	140 540	58 649	41.7%	45 884	32.6%	104 553	74.4%	41 179	72.8%	11.4%	
Other own revenue	76 550	3 893	5.1%	4 180	5.5%	8 073	10.5%	5 732	18.5%	(27.1%)	
Gains on disposal of PPE	150	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 404 161	301 992	21.5%	311 419	22.2%	613 412	43.7%	299 117	43.0%	4.1%	
Employee related costs	412 117	98 845	24.0%	100 431	24.4%	199 276	48.4%	89 348	46.0%	12.4%	
Remuneration of councillors	21 076	4 560	21.6%	4 773	22.6%	9 333	44.3%	4 552	46.1%	4.9%	
Debt impairment	9 974	2 493	25.0%	2 493	25.0%	4 987	50.0%	2 281	26.3%	9.3%	
Depreciation and asset impairment	154 697	38 643	25.0%	38 706	25.0%	77 348	50.0%	39 275	50.0%	(1.4%)	
Finance charges	35 747	-	-	3 767	10.5%	3 767	10.5%	116	4%	3 139.9%	
Bulk purchases	422 710	99 360	23.5%	92 007	21.8%	191 367	45.3%	83 030	46.0%	10.8%	
Other Materials	-	-	-	-	-	-	-	-	-	-	
Contracted services	46 191	8 245	17.8%	8 927	19.3%	17 172	37.2%	9 459	40.7%	(5.6%)	
Transfers and grants	1 760	2 144	121.8%	4 462	253.5%	6 608	375.3%	18 872	53.2%	(76.4%)	
Other expenditure	299 885	47 703	15.9%	55 853	18.6%	103 556	34.5%	52 184	35.2%	7.0%	
Loss on disposal of PPE	5	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(33 980)	68 291	24 167	92 458	32 850						
Transfers recognised - capital	76 718	363	5%	16 823	21.9%	17 186	22.4%	20 621	20.4%	(18.4%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	42 738	68 654	40 990	109 645	53 471						
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	42 738	68 654	40 990	109 645	53 471						
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	42 738	68 654	40 990	109 645	53 471						
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	42 738	68 654	40 990	109 645	53 471						

Part 2: Capital Revenue and Expenditure

R thousands	2016/17									2015/16	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16	
Capital Revenue and Expenditure											
Source of Finance	257 135	17 418	6.8%	41 974	16.3%	59 392	23.1%	47 735	29.8%	(12.1%)	
National Government	46 602	363	8%	16 573	35.5%	16 936	36.3%	11 314	36.8%	46.5%	
Provincial Government	10 023	1 349	13.5%	1 156	11.5%	2 505	25.0%	-	-	(100.0%)	
District Municipality	16 750	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	73 435	1 713	2.3%	17 729	24.1%	19 442	26.5%	11 314	36.8%	56.7%	
Borrowings	99 454	4 095	4.7%	16 387	16.5%	21 081	21.2%	16 230	21.2%	1.0%	
Internally generated funds	84 246	11 010	13.1%	7 859	9.3%	18 869	22.4%	20 192	35.1%	(61.1%)	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	257 135	17 418	6.8%	41 974	16.3%	59 392	23.1%	47 735	29.8%	(12.1%)	
Governance and Administration	21 064	1 401	6.7%	1 042	4.9%	2 444	11.6%	3 572	36.8%	(70.8%)	
Executive & Council	2 611	715	27.4%	113	4.3%	827	31.7%	119	78.1%	(5.1%)	
Budget & Treasury Office	1 160	5	5%	78	6.7%	84	7.2%	-	3.7%	(100.0%)	
Corporate Services	17 293	682	3.9%	851	4.9%	1 533	8.9%	3 453	33.7%	(75.3%)	
Community and Public Safety	26 011	1 132	4.4%	9 168	35.2%	10 301	39.6%	2 453	13.4%	273.8%	
Community & Social Services	5 290	88	1.7%	1 296	24.5%	1 384	26.2%	168	24.8%	671.7%	
Sport And Recreation	10 597	0	-	2 632	24.9%	2 632	24.9%	1 918	23.4%	37.2%	
Public Safety	9 154	1 044	11.4%	5 240	57.2%	6 284	68.6%	367	3.5%	1 328.6%	
Housing	526	-	-	0	-	0	-	-	-	(100.0%)	
Health	450	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	73 648	0	-	7 577	10.3%	7 577	10.3%	28 584	65.9%	(73.5%)	
Planning and Development	1 816	0	-	74	4.1%	74	4.1%	129	13.7%	(42.8%)	
Road Transport	71 852	0	-	7 503	10.4%	7 503	10.4%	28 455	67.1%	(73.6%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	136 392	14 884	10.9%	24 187	17.7%	39 071	28.6%	13 126	18.7%	84.3%	
Electricity	24 039	1 471	6.1%	8 438	35.1%	9 909	41.2%	4 772	11.2%	76.8%	
Water	31 657	4 877	15.4%	6 170	19.5%	11 047	34.9%	3 416	26.0%	80.6%	
Waste Water Management	66 501	1 142	1.7%	7 841	11.8%	8 983	13.5%	3 787	29.6%	107.0%	
Waste Management	14 195	7 395	52.1%	1 737	12.2%	9 132	64.3%	1 151	7.7%	50.9%	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	R thousands	2016/17								2015/16		Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
Cash Flow from Operating Activities													
Receipts	1 426 866	387 690	27.2%	346 942	24.3%	734 632	51.5%	590 964	70.0%	(41.3%)			
Property rates, penalties and collection charges	304 861	77 985	25.6%	57 127	18.7%	135 112	44.3%	77 148	51.1%	(26.0%)			
Service charges	773 395	206 259	26.7%	216 494	28.0%	422 753	54.7%	185 728	51.0%	16.6%			
Other revenue	124 068	15 353	12.4%	16 388	13.2%	31 741	25.6%	251 053	219.9%	(93.5%)			
Government - operating	140 540	58 540	41.6%	45 884	32.4%	104 424	74.3%	41 179	72.8%	11.4%			
Government - capital	56 685	17 537	30.9%	814	1.4%	18 352	32.4%	24 749	43.4%	(96.7%)			
Interest	27 296	12 015	44.0%	10 235	37.5%	22 250	81.5%	11 107	64.8%	(7.9%)			
Dividends													
Payments	(1 239 490)	(348 211)	28.1%	(273 916)	22.1%	(622 127)	50.2%	(440 258)	68.2%	(37.8%)			
Suppliers and employees	(1 201 984)	(346 067)	28.8%	(265 687)	22.1%	(611 754)	50.9%	(421 270)	71.0%	(36.9%)			
Finance charges	(35 747)	-	-	(3 767)	10.5%	(3 767)	10.5%	(116)	.4%	3 139.9%			
Transfers and grants	(1 760)	(2 144)	121.8%	(4 462)	253.5%	(6 606)	375.3%	(18 872)	53.2%	(76.4%)			
Net Cash from/(used) Operating Activities	187 375	39 479	21.1%	73 026	39.0%	112 505	60.0%	150 706	81.5%	(51.5%)			
Cash Flow from Investing Activities													
Receipts	(143 850)	302 000	(209.9%)	(262 904)	182.8%	39 096	(27.2%)	(72 000)	-	265.1%			
Proceeds on disposal of PPE	150	-	-	96	63.8%	96	63.8%	-	-	(100.0%)			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	(144 000)	302 000	(209.9%)	(263 000)	182.6%	39 000	(27.1%)	(72 000)	-	265.3%			
Payments	(257 175)	(17 418)	6.8%	(41 974)	16.3%	(59 392)	23.1%	(47 735)	29.8%	(12.1%)			
Capital assets	(257 175)	(17 418)	6.8%	(41 974)	16.3%	(59 392)	23.1%	(47 735)	29.8%	(12.1%)			
Net Cash from/(used) Investing Activities	(401 025)	284 582	(71.0%)	(304 879)	76.0%	(20 296)	5.1%	(119 735)	24.3%	154.6%			
Cash Flow from Financing Activities													
Receipts	229 928	403	.2%	2 300	1.0%	2 703	1.2%	(20 253)	(19.3%)	(111.4%)			
Short term loans	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/financing	224 162	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	5 766	403	7.0%	2 300	39.9%	2 703	46.9%	(20 253)	(346.8%)	(111.4%)			
Payments	(16 770)	-	-	(5 024)	30.0%	(5 024)	30.0%	(4 524)	41.4%	11.1%			
Repayment of borrowing	(16 770)	-	-	(5 024)	30.0%	(5 024)	30.0%	(4 524)	41.4%	11.1%			
Net Cash from/(used) Financing Activities	213 158	403	.2%	(2 742)	(1.3%)	(2 321)	(1.1%)	(24 777)	(31.0%)	(89.0%)			
Net Increase/(Decrease) in cash held	(492)	324 465	(66 006.2%)	(234 577)	47 720.3%	89 887	(18 285.5%)	6 193	(980.8%)	(3 887.5%)			
Cash/cash equivalents at the year begin:	61 719	80 631	130.6%	405 095	656.4%	80 431	130.6%	155 712	125.8%	160.2%			
Cash/cash equivalents at the year end:	61 227	405 095	661.6%	170 518	278.5%	170 518	278.5%	161 905	224.3%	5.3%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	7 378	61.7%	481	4.0%	335	2.8%	3 757	31.4%	11 952	12.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 953	87.4%	713	3.3%	366	1.7%	1 660	7.7%	21 691	21.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	14 980	48.3%	2 020	6.5%	1 313	4.2%	12 697	40.9%	31 011	31.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	3 113	53.7%	373	6.4%	210	3.6%	2 097	36.2%	5 793	5.8%	-	-
Receivables from Exchange Transactions - Waste Management	3 217	58.0%	400	7.2%	197	3.5%	1 728	31.2%	5 542	5.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	188	6.9%	181	6.6%	58	2.1%	2 312	84.4%	2 739	2.8%	-	-
Interest on Arrear Debtor Accounts	(3)	(1%)	218	7.4%	193	6.5%	2 550	86.2%	2 958	3.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 491)	(14.2%)	3 012	17.2%	677	3.9%	16 345	93.2%	17 543	17.7%	-	-
Total By Income Source	45 335	45.7%	7 397	7.5%	3 349	3.4%	43 148	43.5%	99 229	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	(4 820)	2 344.5%	693	(33.7%)	507	(24.6%)	3 414	(1 660.9%)	(206)	(2%)	-	-
Commercial	32 089	63.0%	2 236	4.4%	1 047	2.1%	15 536	30.5%	50 909	51.3%	-	-
Households	18 330	47.8%	2 757	7.2%	1 480	3.9%	15 790	41.2%	38 357	38.7%	-	-
Other	(264)	(2.6%)	1 712	16.8%	315	3.1%	8 407	82.7%	10 169	10.2%	-	-
Total By Customer Group	45 335	45.7%	7 397	7.5%	3 349	3.4%	43 148	43.5%	99 229	100.0%	-	-

Contact Details

Municipal Manager	Mr S M Meguini	013 349 7263
Financial Manager	Mrs Elmali Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)

Part1: Operating Revenue and Expenditure

Year	Operating Revenue and Expenditure	2016/17						2015/16		Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands											
Operating Revenue and Expenditure											
Operating Revenue		226 955	67 974	30.0%	53 325	23.5%	121 299	53.4%	47 185	50.8%	13.0%
Property rates	-	39 647	13 557	34.2%	10 513	26.5%	24 070	60.7%	6 406	25.5%	64.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 838	13 934	32.5%	11 073	25.8%	25 006	58.4%	12 104	45.4%	(8.5%)	
Service charges - water revenue	16 612	4 670	28.1%	4 399	24.5%	9 049	54.6%	3 026	46.9%	44.9%	
Service charges - sanitation revenue	13 264	2 215	16.7%	2 540	19.2%	4 755	35.8%	2 250	49.4%	12.9%	
Service charges - refuse revenue	8 807	2 312	26.2%	2 705	30.7%	5 017	57.0%	1 889	48.4%	43.2%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 078	214	19.8%	236	21.9%	450	41.7%	298	127.1%	(20.8%)	
Interest earned - external investments	351	230	65.6%	217	61.8%	447	127.5%	105	92.6%	105.5%	
Interest earned - outstanding debtors	3 907	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines	13 069	3 021	23.1%	1 953	14.9%	4 974	38.1%	3 910	180.3%	(50.1%)	
Licences and permits	8	0	5.3%	1	6.4%	1	11.7%	3	81.3%	(82.5%)	
Agency services	-	-	-	-	-	-	-	-	505	32.9%	(100.0%)
Transfers recognised - operational	56 899	26 428	46.4%	19 560	34.4%	45 988	80.8%	16 477	76.2%	18.7%	
Other own revenue	30 475	1 393	4.6%	128	.4%	1 521	5.0%	202	9.6%	(36.5%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	260 881	40 057	15.4%	51 026	19.6%	91 083	34.9%	44 847	30.9%	13.8%	
Employee related costs	85 182	18 486	21.7%	17 789	20.9%	36 275	42.6%	17 499	42.2%	1.7%	
Remuneration of councillors	5 743	1 294	22.5%	1 355	23.6%	2 649	46.1%	1 276	47.0%	6.1%	
Debt impairment	10 000	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 243	-	-	-	-	-	-	-	-	-	-
Finance charges	3 700	818	22.1%	1 929	52.1%	2 747	74.2%	1 673	101.4%	15.3%	
Bulk purchases	49 697	12 261	24.7%	14 147	28.5%	26 408	53.1%	12 835	43.5%	10.2%	
Other Materials	6 588	370	5.6%	585	8.9%	955	14.5%	1 487	33.8%	(60.7%)	
Contracted services	5 285	1 013	19.2%	908	17.2%	1 921	36.3%	1 283	34.6%	(29.2%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 443	5 816	11.5%	14 312	28.4%	20 129	39.9%	8 792	41.3%	62.8%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 927)	27 916		2 299		30 216		2 338			
Transfers recognised - capital	32 134	9 615	29.9%	-	-	9 615	29.9%	-	38.0%	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	13 000	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 207	37 531		2 299		39 831		2 338			
Taxation	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 207	37 531		2 299		39 831		2 338			
Surplus/(Deficit) attributable to municipality	11 207	37 531		2 299		39 831		2 338			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 207	37 531		2 299		39 831		2 338			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	R thousands	2016/17								2015/16		Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
Cash Flow from Operating Activities													
Receipts	227 920	76 590	33.6%	53 225	23.4%	129 815	57.0%	47 185	46.0%	12.8%			
Property rates, penalties and collection charges	34 493	13 557	39.3%	10 413	30.2%	23 970	69.5%	6 406	25.5%	62.6%			
Service charges	72 120	23 128	32.1%	20 717	28.7%	43 845	60.8%	19 278	46.6%	7.5%			
Other revenue	15 015	3 449	23.0%	2 318	15.4%	5 768	38.4%	4 919	38.0%	(52.9%)			
Government - operating	56 899	26 611	46.8%	19 560	34.4%	46 171	81.1%	16 477	76.2%	18.7%			
Government - capital	45 134	9 615	21.3%	-	-	9 615	21.3%	-	38.0%	-			
Interest	4 258	230	5.4%	217	5.1%	447	10.5%	105	92.6%	106.5%			
Dividends	-	-	-	-	-	-	-	-	-	-			
Payments	(199 335)	(40 057)	20.1%	(51 026)	25.6%	(91 083)	45.7%	(44 847)	37.3%	13.8%			
Supplies and employees	(195 635)	(39 239)	20.1%	(49 097)	25.1%	(88 336)	45.2%	(43 174)	36.6%	13.7%			
Finance charges	(3 700)	(818)	22.1%	(1 929)	52.1%	(2 747)	74.2%	(1 673)	101.4%	15.3%			
Transfers and grants	-	-	-	-	-	-	-	-	-	-			
Net Cash from/(used) Operating Activities	28 585	36 533	127.8%	2 199	7.7%	38 732	135.5%	2 338	75.8%	(5.9%)			
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-		
Payments	(46 389)	(1 444)	3.1%	(12 040)	26.0%	(13 489)	29.1%	(6 181)	17.3%	94.8%			
Capital assets	(46 389)	(1 444)	3.1%	(12 040)	26.0%	(13 489)	29.1%	(6 181)	17.3%	94.8%			
Net Cash from/(used) Investing Activities	(46 389)	(1 444)	3.1%	(12 040)	26.0%	(13 489)	29.1%	(6 181)	17.3%	94.8%			
Cash Flow from Financing Activities													
Receipts	-	(6)	-	-	-	(6)	-	(2)	53.7%	(100.0%)			
Short term loans	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	(6)	-	(2)	53.7%	(100.0%)			
Payments	-	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	-	(6)	-	-	-	(6)	-	(2)	53.7%	(100.0%)			
Net Increase/(Decrease) in Cash held	(17 804)	35 083	(197.1%)	(9 845)	55.3%	25 238	(141.8%)	(3 845)	197.8%	156.0%			
Cash/cash equivalents at the year begin:	6 636	9 268	139.7%	44 351	668.3%	9 268	139.7%	44 527	1327.3%	(4%)			
Cash/cash equivalents at the year end:	(11 167)	44 351	(397.2%)	34 507	(309.0%)	34 507	(309.0%)	40 682	229.7%	(15.2%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1 490	4.7%	1 058	3.3%	1 479	4.6%	27 901	87.4%	31 929	17.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 453	7.0%	1 311	6.3%	1 396	6.8%	16 503	79.9%	20 663	11.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 383	3.2%	3 033	4.1%	3 386	4.6%	65 157	88.1%	73 960	39.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	796	4.4%	737	4.1%	615	3.4%	15 993	88.2%	18 141	9.7%	-	-
Receivables from Exchange Transactions - Waste Management	829	3.9%	764	3.6%	674	3.2%	18 981	89.3%	21 247	11.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	963	4.8%	845	4.2%	1 048	5.2%	17 336	85.9%	20 192	10.8%	-	-
Total By Income Source	7 914	4.3%	7 747	4.2%	8 599	4.6%	161 872	87.0%	186 132	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	718	10.6%	1 418	20.9%	2 180	32.1%	2 468	36.4%	6 784	3.6%	-	-
Commercial	2 083	7.4%	1 422	5.1%	1 125	4.0%	23 414	83.5%	28 044	15.1%	-	-
Households	4 082	3.7%	3 891	3.6%	3 663	3.4%	97 310	89.3%	108 946	58.5%	-	-
Other	1 031	2.4%	1 016	2.4%	1 632	3.9%	38 680	91.3%	42 358	22.8%	-	-
Total By Customer Group	7 914	4.3%	7 747	4.2%	8 599	4.6%	161 872	87.0%	186 132	100.0%	-	-

Contact Details

Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628
Financial Manager	Mrs Winnie Ngwenya	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		O2 of 2015/16 to Q2 of 2016/17
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	8 019	16.9%	1 787	3.8%	-	-	37 665	79.3%	47 471	53.6%	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	715	100.0%	-	-	-	-	-	-	715	.8%	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	1 052	100.0%	-	-	-	-	-	-	1 052	1.2%	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	6 219	17.2%	1 164	3.2%	77	.2%	28 757	79.4%	36 217	40.9%	
Auditor-General	1 620	100.0%	-	-	-	-	-	-	1 620	1.8%	
Other	781	51.7%	-	-	-	-	-	-	1 511	1.7%	
Total	18 407	20.8%	2 951	3.3%	77	.1%	67 152	75.8%	88 587	100.0%	

MPUMALANGA: THEMBSILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17									2015/16	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16	
Operating Revenue and Expenditure										to Q2 of 2016/17	
Operating Revenue	513 223	83 166	16.2%	157 673	30.7%	240 839	46.9%	135 598	39.7%	16.3%	
Property rates	41 380	9 939	24.0%	10 392	25.1%	20 331	49.1%	9 704	33.8%	7.1%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	40 863	20 373	49.9%	26 363	64.5%	46 736	114.4%	10 263	64.2%	156.9%	
Service charges - sanitation revenue	966	173	18.0%	492	50.9%	665	68.9%	401	37.4%	22.5%	
Service charges - refuse revenue	49 490	8 263	16.7%	7 604	15.4%	15 866	32.1%	3 272	52.9%	132.4%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	572	54	9.5%	65	11.4%	119	20.9%	105	41.6%	(38.1%)	
Interest earned - external investments	4 906	1 072	21.8%	1 075	21.9%	2 147	43.8%	2 663	150.5%	(59.6%)	
Interest earned - outstanding debtors	18 717	7 056	37.7%	7 247	38.7%	14 304	76.4%	4 310	33.1%	68.1%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	596	144	24.5%	46	7.8%	100	32.4%	91	18.6%	(49.6%)	
Licences and permits	207	16	5.5%	17	5.8%	33	11.3%	22	20.3%	(23.1%)	
Agency services	6 117	-	-	2 299	37.4%	2 299	37.6%	546	8.9%	319.7%	
Transfers recognised - operational	342 041	2 186	6%	95 705	28.0%	97 891	28.6%	96 838	31.7%	(1.2%)	
Other own revenue	7 280	33 890	465.5%	6 369	87.5%	40 259	553.0%	7 379	102.4%	(13.7%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	613 285	76 166	12.4%	90 465	14.8%	166 631	27.2%	106 562	28.2%	(15.1%)	
Employee related costs	113 814	28 172	24.8%	27 443	24.1%	55 615	48.9%	27 688	49.0%	(-%)	
Remuneration of councillors	21 529	4 927	22.9%	5 068	23.5%	9 995	46.4%	4 665	51.0%	8.7%	
Debt impairment	65 196	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	160 966	-	-	-	-	-	-	-	-	-	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	129 494	19 943	15.4%	26 269	20.3%	46 212	35.7%	35 875	31.5%	(26.8%)	
Other Materials	2 733	-	-	6	2%	6	2%	83	7.6%	(92.3%)	
Contracted services	12 208	3 328	27.3%	2 948	24.1%	6 276	51.4%	3 736	60.2%	(21.1%)	
Transfers and grants	28 074	4 408	15.7%	8 722	31.1%	13 130	46.8%	6 677	55.9%	30.6%	
Other expenditure	79 271	15 388	19.4%	20 007	25.2%	35 395	44.7%	27 836	44.8%	(28.1%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(100 062)	7 000		67 208		74 208		29 036			
Transfers recognised - capital	113 629	-	-	60 237	53.0%	60 237	53.0%	10 231	8.5%	488.7%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	13 566	7 000		127 446		134 445		39 268			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	13 566	7 000		127 446		134 445		39 268			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	13 566	7 000		127 446		134 445		39 268			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	13 566	7 000		127 446		134 445		39 268			

Part 2: Capital Revenue and Expenditure

R thousands	2016/17									2015/16	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16	
Capital Revenue and Expenditure											
Source of Finance	135 672	6 811	5.0%	42 688	31.5%	49 498	36.5%	13 874	53.0%	207.7%	
National Government	135 672	6 811	5.0%	42 688	31.5%	49 498	36.5%	13 874	53.0%	207.7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	135 672	6 811	5.0%	42 688	31.5%	49 498	36.5%	13 874	53.0%	207.7%	
Borrowings	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	135 672	6 811	5.0%	42 688	31.5%	49 498	36.5%	13 874	53.0%	207.7%	
Governance and Administration	900	-	-	-	-	-	-	564	-	(100.0%)	
Executive & Council	-	-	-	-	-	-	-	564	-	(100.0%)	
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	
Corporate Services	900	-	-	-	-	-	-	-	-	-	
Community and Public Safety											
Community & Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	132 772	6 811	5.1%	42 688	32.2%	49 498	37.3%	13 310	52.4%	220.7%	
Planning and Development	132 772	6 811	5.1%	42 688	32.2%	49 498	37.3%	13 310	52.4%	220.7%	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	2 000	-		-		-		-		72.0%	
Electricity	2 000	-	-	-	-	-	-	-	-	72.0%	
Water	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16		Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Cash Flow from Operating Activities											
Receipts	483 057	227 293	47.1%	158 378	32.8%	385 672	79.8%	152 170	71.5%	4.1%	
Property rates, penalties and collection charges	2 174	358	16.5%	653	30.1%	1 011	46.5%	345	1.9%	89.6%	
Service charges	3 126	375	12.0%	348	11.1%	723	23.1%	806	7.5%	(56.7%)	
Other revenue	9 936	34 104	343.2%	11 723	118.0%	45 828	461.2%	1 957	63.2%	499.0%	
Government - operating	342 041	140 335	41.0%	95 705	28.0%	236 040	69.0%	104 650	78.9%	(8.5%)	
Government - capital	113 629	51 020	44.9%	48 850	43.0%	99 870	87.9%	41 699	77.1%	17.1%	
Interest	12 131	1 102	9.1%	1 098	9.1%	2 200	18.1%	2 713	138.4%	(59.5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(356 280)	(103 115)	28.9%	(90 465)	25.4%	(193 580)	54.3%	(109 089)	49.8%	(17.1%)	
Suppliers and employees	(335 348)	(103 115)	30.7%	(87 238)	26.0%	(190 353)	56.8%	(102 412)	47.7%	(14.8%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(20 932)	-	-	(3 227)	15.4%	(3 227)	15.4%	(6 677)	234.7%	(51.7%)	
Net Cash from/(used) Operating Activities	126 776	124 178	98.0%	67 914	53.6%	192 092	151.5%	43 080	145.1%	57.6%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(135 672)	(28 722)	21.2%	(44 016)	32.4%	(72 738)	53.6%	(13 310)	71.8%	230.7%	
Capital assets	(135 672)	(28 722)	21.2%	(44 016)	32.4%	(72 738)	53.6%	(13 310)	71.8%	230.7%	
Net Cash from/(used) Investing Activities	(135 672)	(28 722)	21.2%	(44 016)	32.4%	(72 738)	53.6%	(13 310)	71.8%	230.7%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(8 896)	95 456	(1 073.1%)	23 897	(268.6%)	119 353	(1 341.7%)	29 771	#####	(19.7%)	
Cash/cash equivalents at the year begin:	35 846	66 453	185.4%	161 909	451.7%	66 453	185.4%	121 961	66.5%	32.8%	
Cash/cash equivalents at the year end:	26 950	161 909	600.8%	185 806	689.4%	185 806	689.4%	151 732	151.7%	22.5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	Actual Bad Debts Written Off to Debtors	Impairment -Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%			
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	5 794	2.6%	5 776	2.8%	5 777	2.8%	187 373	91.5%	204 721	30.4%	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	11	100.0%	11	-	-
Receivables from Non-exchange Transactions - Property Rates	3 464	3.2%	3 352	3.1%	3 350	3.1%	97 062	90.5%	107 228	15.9%	-
Receivables from Exchange Transactions - Waste Water Management	164	6.4%	160	6.3%	160	6.3%	2 071	81.1%	2 555	4%	-
Receivables from Exchange Transactions - Waste Management	2 534	1.0%	2 520	1.0%	2 515	1.0%	240 390	96.9%	247 958	36.9%	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 476	3.5%	2 413	3.4%	2 350	3.3%	64 498	89.9%	71 737	10.7%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-
Other	1 155	3.0%	1 158	3.0%	1 152	3.0%	34 818	90.9%	38 283	5.7%	-
Total By Income Source	15 588	2.3%	15 379	2.3%	15 304	2.3%	626 222	93.1%	672 494	100.0%	-
Debtors Age Analysis By Customer Group											
Organs of State	1 230	3.7%	1 120	3.3%	1 122	3.3%	30 092	89.7%	33 565	5.0%	-
Commercial	462	2.1%	448	2.1%	445	2.1%	20 361	93.8%	21 716	3.2%	-
Households	10 264	2.0%	10 239	2.0%	10 235	2.0%	476 454	93.9%	507 192	75.4%	-
Other	3 632	3.3%	3 572	3.2%	3 502	3.2%	99 315	90.3%	110 021	16.4%	-
Total By Customer Group	15 588	2.3%	15 379	2.3%	15 304	2.3%	626 222	93.1%	672 494	100.0%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%		
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	500	76.4%	155	23.6%	-	-	-	-	655	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	500	76.4%	155	23.6%	-	-	-	-	655	100.0%

Contact Details

Municipal Manager Mr O Nkosi
Financial Manager Mr BB Sithole

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)

Part1: Operating Revenue and Expenditure

Fiscal Year Operating Revenue and Expenditure	2016/17							2015/16			Q2 of 2015/16 to Q2 of 2016/17
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	437 190	190 991	43.7%	130 208	29.8%	321 199	73.5%	150 789	77.5%	(13.6%)	
Property rates	27 366	5 514	20.1%	8 291	30.3%	13 805	50.4%	2 809	43.3%	(195.2%)	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	1 656	-	(10.0%)	
Service charge - electricity revenue	-	-	-	-	-	-	-	-	-	-	
Service charge - water revenue	23 698	26 246	110.8%	11 111	46.9%	37 357	157.6%	12 434	86.1%	(10.6%)	
Service charge - sanitation revenue	438	8 349	1904.1%	3 584	818.3%	11 933	2 724.4%	917	391.0%	391.0%	
Service charge - refuse revenue	2 515	1 641	65.3%	1 639	65.2%	3 280	130.4%	1 038	36.9%	57.9%	
Service charge - other	375	-	-	19	5.0%	19	5.0%	532	24.7%	(96.5%)	
Rental of facilities and equipment	150	38	25.3%	67	44.9%	105	70.2%	91	76.0%	(25.8%)	
Interest earned - external investments	10 500	852	8.1%	3 936	37.5%	4 788	45.6%	11 880	187.7%	(66.9%)	
Interest earned - outstanding debtors	2 500	5 063	202.5%	5 367	214.7%	10 430	417.2%	4 934	171.9%	8.8%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	500	27	5.3%	29	5.9%	56	11.2%	510	277.3%	(94.2%)	
Licences and permits	7 500	437	5.8%	-	-	437	5.8%	6	3%	(100.0%)	
Agency services	-	265	-	-	-	265	-	-	-	-	
Transfers recognised - operational	320 490	133 776	41.7%	94 601	29.5%	228 377	71.3%	112 151	74.8%	(15.6%)	
Other own revenue	41 158	8 783	21.3%	1 562	3.8%	10 345	25.1%	1 880	55.4%	(16.9%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	621 258	112 286	18.1%	99 662	16.0%	211 948	34.1%	101 017	33.4%	(1.3%)	
Employee related costs	192 050	39 967	20.8%	40 169	20.9%	80 156	41.7%	37 601	62.2%	6.8%	
Remuneration of councillors	21 176	4 384	20.7%	4 277	20.2%	8 661	40.9%	4 175	48.7%	2.5%	
Debt impairment	50 000	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	140 000	-	-	-	-	-	-	-	-	-	
Finance charges	159	38	24.2%	37	23.5%	76	47.7%	24	9.2%	56.3%	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	
Other Materials	40 810	12 356	30.3%	25 308	62.0%	37 664	92.3%	10 521	47.9%	140.6%	
Contracted services	42 000	13 604	32.4%	9 976	23.8%	23 579	56.1%	9 694	56.9%	2.9%	
Transfers and grants	3 569	2 459	68.9%	76	2.1%	2 535	71.0%	1 718	39.4%	(95.6%)	
Other expenditure	131 495	39 457	30.0%	19 819	15.1%	59 277	45.1%	37 285	49.7%	(46.8%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(184 068)	78 705		30 546		109 251		49 772			
Transfers recognised - capital	119 102	37 924	31.8%	-	-	37 924	31.8%	42 263	35.0%	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(64 966)	116 629		30 546		147 175		92 035			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(64 966)	116 629		30 546		147 175		92 035			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(64 966)	116 629		30 546		147 175		92 035			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(64 966)	116 629		30 546		147 175		92 035			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	R thousands	2016/17								2015/16		Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
Cash Flow from Operating Activities													
Receipts	556 292	228 835	41.1%	119 139	21.4%	347 974	62.6%	373 166	117.6%	(68.1%)			
Property rates, penalties and collection charges	27 366	5 514	20.2%	3 159	11.5%	8 673	31.7%	288	9.0%	997.2%			
Service charges	27 027	36 236	134.1%	13 693	50.7%	49 928	184.7%	7 833	54.9%	74.8%			
Other revenue	49 307	9 460	19.2%	1 665	3.4%	11 125	22.6%	216 673	3058.3%	(99.2%)			
Government - operating	320 490	133 776	41.7%	94 601	29.5%	228 377	71.3%	104 651	68.7%	(9.4%)			
Government - capital	119 102	37 942	31.9%	-	-	37 942	31.9%	42 263	73.0%	(100.0%)			
Interest	13 000	5 907	45.4%	6 021	46.3%	11 928	91.8%	1 458	33.5%	312.9%			
Dividends													
Payments	(431 258)	(112 286)	26.0%	(101 095)	23.4%	(213 381)	49.5%	(194 550)	131.2%	(48.0%)			
Supplies and employees	(417 128)	(111 981)	26.8%	(99 549)	23.9%	(211 530)	50.7%	(193 001)	132.6%	(48.4%)			
Finance charges	(159)	(49)	30.9%	(1 470)	924.5%	(1 519)	955.4%	(24)	12.0%	6 048.7%			
Transfers and grants	(13 971)	(256)	1.8%	(76)	.5%	(331)	2.4%	(1 525)	35.2%	(95.0%)			
Net Cash from/(used) Operating Activities	125 034	116 549	93.2%	18 045	14.4%	134 594	107.6%	178 616	96.4%	(89.9%)			
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-		
Payments	(123 602)	(15 941)	12.9%	(49 269)	39.9%	(65 210)	52.8%	(36 190)	35.0%	36.1%			
Capital assets	(123 602)	(15 941)	12.9%	(49 269)	39.9%	(65 210)	52.8%	(36 190)	35.0%	36.1%			
Net Cash from/(used) Investing Activities	(123 602)	(15 941)	12.9%	(49 269)	39.9%	(65 210)	52.8%	(36 190)	35.0%	36.1%			
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-		
Payments	-	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-		
Net Increase/(Decrease) In cash held	1 431	100 608	7 028.2%	(31 225)	(2 181.3%)	69 383	4 846.9%	142 426	176.9%	(121.9%)			
Cash/cash equivalents at the year begin:	4 825	-	100.6%	100 608	2 085.1%	-	-	20 499	6.5%	390.8%			
Cash/cash equivalents at the year end:	6 256	100 608	1 608.1%	69 383	1 109.0%	69 383	1 109.0%	162 925	114.2%	(57.4%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 725	5.0%	1 981	2.6%	2 047	2.7%	67 316	89.7%	75 068	31.6%	-	67 316	89.0%	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	2 659	4.5%	2 524	4.3%	2 285	3.9%	51 822	87.4%	59 289	24.9%	-	51 822	87.0%	
Receivables from Exchange Transactions - Waste Water Management	699	4.7%	299	2.0%	286	1.9%	13 672	91.4%	14 957	6.3%	-	13 672	91.0%	
Receivables from Exchange Transactions - Waste Management	445	2.8%	431	2.7%	203	1.3%	15 018	93.3%	16 096	6.8%	-	15 018	93.0%	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1 805	3.0%	1 783	3.0%	1 811	3.0%	54 134	90.9%	59 533	25.0%	-	54 134	90.0%	
Recoverable unauthorised, irregular or fruitless and wasteful expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	533	4.2%	205	1.6%	360	2.6%	11 710	91.4%	12 808	5.4%	-	11 710	91.0%	
Total By Income Source	9 866	4.1%	7 223	3.0%	6 991	2.9%	213 670	89.9%	237 751	100.0%	-	-	213 670	89.0%
Debtors Age Analysis By Customer Group														
Organs of State	5 941	10.1%	3 462	5.9%	3 518	6.0%	45 703	78.0%	58 625	24.7%	-	-	45 703	78.0%
Commercial	1 111	6.8%	571	3.5%	455	2.8%	14 267	87.0%	16 404	6.9%	-	-	14 267	87.0%
Households	2 814	1.7%	3 190	2.0%	3 018	1.9%	153 700	94.5%	162 722	68.4%	-	-	153 700	94.0%
Total By Customer Group	9 866	4.1%	7 223	3.0%	6 991	2.9%	213 670	89.9%	237 751	100.0%	-	-	213 670	89.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	76	100.0%	-	-	-	-	-	-	76	100.0%	
Total	76	100.0%	-	-	-	-	-	-	76	100.0%	

Municipal Manager	S.B Mahlangu	013 973 1101
Financial Manager	Sikhosana Z.G	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)

Part1: Operating Revenue and Expenditure

Year/Operating Revenue and Expenditure	2016/17								2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
R thousands												
Operating Revenue and Expenditure												
Operating Revenue												
Property rates	355 806	145 837	41.0%	119 715	33.6%	265 552	74.6%	115 574	74.1%	3.6%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-		
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-		
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-		
Service charges - other	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	131	29	22.0%	62	47.3%	91	69.2%	23	39.9%	172.4%		
Interest earned - external investments	17 880	5 411	30.3%	6 421	35.9%	11 832	66.2%	5 667	64.7%	13.3%		
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	210	130	61.9%	581	276.5%	711	338.4%	121	-	380.3%		
Licences and permits	-	70	-	18	-	88	-	-	-	(100.0%)		
Agency services	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - operational	337 235	140 061	41.5%	112 352	33.3%	252 413	74.8%	109 659	74.7%	2.5%		
Other own revenue	350	136	38.9%	282	80.5%	418	119.4%	104	27.2%	172.3%		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	441 906	54 330	12.3%	116 246	26.3%	170 576	38.6%	83 917	30.2%	38.5%		
Employee related costs	120 523	25 382	21.1%	25 602	21.2%	50 964	42.3%	26 304	43.3%	(2.7%)		
Remuneration of councillors	14 348	2 948	20.5%	3 375	23.5%	6 323	44.1%	3 191	58.9%	5.8%		
Debt impairment	-	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	9 585	2 414	25.2%	2 425	25.3%	4 839	50.5%	1 549	39.3%	56.5%		
Finance charges	1 583	332	20.9%	10	6.6%	341	21.6%	15	42.9%	(35.7%)		
Bulk purchases	-	-	-	-	-	-	-	-	-	-		
Other Materials	-	-	-	-	-	-	-	-	-	-		
Contracted services	44 114	5 884	13.3%	10 271	23.3%	16 155	36.6%	11 308	41.8%	(9.2%)		
Transfers and grants	205 917	10 725	5.2%	66 624	32.4%	77 349	37.6%	33 343	20.4%	99.8%		
Other expenditure	45 836	6 643	14.5%	7 935	17.3%	14 578	31.8%	8 206	32.6%	(3.3%)		
Loss on disposal of PPE	-	3	-	3	-	7	-	-	-	(100.0%)		
Surplus/(Deficit)	(86 100)	91 506		3 470		94 976		31 656				
Transfers recognised - capital	-	2 076	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(84 024)	91 506		3 470		94 976		31 656				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(84 024)	91 506		3 470		94 976		31 656				
Attributable to municipality	(84 024)	91 506		3 470		94 976		31 656				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(84 024)	91 506		3 470		94 976		31 656				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16			Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities												
Receipts	357 882	146 652	41.0%	119 482	33.4%	266 134	74.4%	115 295	75.5%	3.6%		
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges	-	-	-	-	-	-	-	-	-	-		
Other revenue	691	383	55.4%	617	89.3%	1 000	144.7%	(81)	679.4%	(862.5%)		
Government - operating	337 235	140 858	41.8%	112 206	33.3%	253 064	75.0%	109 709	74.7%	2.3%		
Government - capital	2 076	-	-	-	-	-	-	-	-	-		
Interest	17 880	5 411	30.3%	6 658	37.2%	12 069	67.5%	5 667	64.7%	17.5%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(352 933)	(70 552)	20.0%	(122 401)	34.7%	(192 952)	54.7%	(76 814)	31.3%	59.3%		
Suppliers and employees	(147 016)	(59 495)	40.5%	(101 780)	69.2%	(161 275)	109.7%	(43 456)	43.9%	134.2%		
Finance charges	-	(332)	-	(4)	-	(335)	-	(15)	42.9%	(75.5%)		
Transfers and grants	(205 917)	(10 725)	5.2%	(20 617)	10.0%	(31 342)	15.2%	(33 343)	20.4%	(38.2%)		
Net Cash from/(used) Operating Activities	4 949	76 101	1537.7%	(2 919)	(59.0%)	73 182	1 478.7%	38 481	(143.9%)	(107.6%)		
Cash Flow from Investing Activities												
Receipts	(1 800)	15 405	(855.8%)	9 411	(522.8%)	24 815	(1 378.6%)	36 656	-	(74.4%)		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	15 405	-	9 411	-	24 815	-	-	-	(100.0%)		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	(1 800)	-	-	-	-	-	-	-	-	(100.0%)		
Payments	(8 050)	(5 024)	62.4%	(15 318)	190.3%	(20 342)	252.7%	(3 512)	10.1%	336.2%		
Capital assets	(8 050)	(5 024)	62.4%	(15 318)	190.3%	(20 342)	252.7%	(3 512)	10.1%	336.2%		
Net Cash from/(used) Investing Activities	(9 850)	10 380	(105.4%)	(5 907)	60.0%	4 474	(45.4%)	33 145	(52.9%)	(117.8%)		
Cash Flow from Financing Activities												
Receipts	-	-	-	-	-	-	-	(58)	48.2%	(100.0%)		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	(58)	48.2%	(100.0%)		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-		
Payments	(1 703)	(1 882)	110.5%	(44)	2.6%	(1 926)	113.1%	-	.3%	(100.0%)		
Repayment of borrowing	(1 703)	(1 882)	110.5%	(44)	2.6%	(1 926)	113.1%	-	.3%	(100.0%)		
Net Cash from/(used) Financing Activities	(1 703)	(1 882)	110.5%	(44)	2.6%	(1 926)	113.1%	(58)	24.2%	(23.3%)		
Net Increase/(Decrease) in cash held	(6 604)	84 599	(1 281.0%)	(8 870)	134.3%	75 729	(1 146.7%)	71 568	(102.0%)	(112.4%)		
Cash/cash equivalents at the year begin:	432 380	462 348	106.9%	546 947	126.5%	462 348	106.9%	518 073	107.6%	5.6%		
Cash/cash equivalents at the year end:	425 775	546 947	128.5%	538 077	126.4%	538 077	126.4%	589 641	238.1%	(8.7%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	100.0%	-	-	-	-	-	-	3	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 312	99.5%	(46)	(.3%)	51	.3%	74	.4%	17 392	100.0%	-	-
Total By Income Source	17 316	99.5%	(46)	(.3%)	51	.3%	74	.4%	17 395	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	16 995	100.0%	-	-	-	-	-	-	16 995	97.7%	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	320	80.1%	(46)	(11.4%)	51	12.7%	74	18.6%	400	2.3%	-	-
Total By Customer Group	17 316	99.5%	(46)	(.3%)	51	.3%	74	.4%	17 395	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	(1 680)	100.0%	-	-	-	-	-	-	(1 680)	6.2%	
Trade Creditors	(24 963)	100.0%	-	-	-	-	-	-	(24 963)	92.3%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	
Other	(417)	100.0%	-	-	-	-	-	-	(417)	1.5%	
Total	(27 059)	100.0%	-	-	-	-	-	-	(27 059)	100.0%	

Contact Details

Municipal Manager	Mrs Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17									2015/16	
	Budget		First Quarter		Second Quarter		Year to Date		2015/16		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16	
Operating Revenue and Expenditure										to Q2 of 2016/17	
Operating Revenue	486 503	195 840	40.3%	102 327	21.0%	298 168	61.3%	67 824	55.7%	50.9%	
Property rates	89 438	87 648	98.0%	285	.3%	87 934	98.3%	414	87.4%	(31.1%)	
Property rates - penalties and collection charges	-	-	-	40	-	40	-	-	-	(100.0%)	
Service charges - electricity revenue	157 782	36 968	23.4%	36 763	23.3%	73 731	46.7%	34 203	41.7%	7.5%	
Service charges - water revenue	30 852	9 352	30.3%	9 738	31.6%	19 090	61.9%	7 369	47.2%	32.1%	
Service charges - sanitation revenue	13 015	3 376	25.9%	3 414	26.2%	6 790	52.2%	2 169	34.7%	57.4%	
Service charges - refuse revenue	17 074	4 079	23.9%	4 128	24.2%	8 207	48.1%	7 297	-	(43.4%)	
Service charges - other	146	-	-	-	-	-	-	79	-	(100.0%)	
Rental of facilities and equipment	3 041	742	24.4%	768	25.3%	1 510	49.6%	767	52.4%	2%	
Interest earned - external investments	616	120	19.4%	547	88.8%	667	108.2%	6	17.0%	9 791.1%	
Interest earned - outstanding debtors	17 484	4 055	23.2%	3 554	20.3%	7 610	43.5%	4 574	87.9%	(22.3%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	2 524	294	11.6%	596	23.6%	890	35.3%	821	75.1%	(27.4%)	
Licences and permits	-	-	-	-	-	-	-	-	-	-	
Agency services	32 995	1	-	15	-	16	-	7 620	76.1%	(99.8%)	
Transfers recognised - operational	118 547	47 939	40.4%	-	-	47 939	40.4%	-	-	40.2%	
Other own revenue	2 990	931	31.2%	42 479	1420.9%	43 411	1 452.1%	2 306	24.5%	1 741.7%	
Gains on disposal of PPE	-	334	-	-	-	334	-	-	-	-	
Operating Expenditure	505 139	110 793	21.9%	105 317	20.8%	216 109	42.8%	109 792	47.6%	(4.1%)	
Employee related costs	132 903	37 674	28.3%	39 154	29.5%	76 828	57.8%	39 473	62.6%	(8%)	
Remuneration of councillors	8 857	2 169	24.5%	2 249	25.4%	4 418	49.9%	2 170	51.8%	3.7%	
Debt impairment	14 191	8	1%	-	-	8	.1%	5	31.6%	(100.0%)	
Depreciation and asset impairment	33 596	-	-	-	-	-	-	-	-	-	
Finance charges	17 934	591	3.3%	2 438	13.6%	3 030	16.9%	10 604	79.0%	(77.0%)	
Bulk purchases	138 479	26 031	18.8%	27 000	19.5%	53 030	38.3%	11 155	26.2%	142.0%	
Other Materials	-	-	-	-	-	-	-	-	-	-	
Contracted services	50 482	13 045	25.8%	8 763	17.4%	21 809	43.2%	10 910	55.9%	(19.7%)	
Transfers and grants	8 730	215	2.5%	949	10.9%	1 164	13.3%	4 763	72.7%	(80.1%)	
Other expenditure	99 967	31 059	31.1%	24 763	24.8%	55 823	55.8%	30 712	78.6%	(19.4%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(18 636)	85 047	(2 989)	82 058	(41 968)						
Transfers recognised - capital	66 023	-	-	-	-	-	-	29 131	62.5%	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	47 387	85 047	(2 989)	82 058	(12 837)						
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	47 387	85 047	(2 989)	82 058	(12 837)						
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	47 387	85 047	(2 989)	82 058	(12 837)						
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	47 387	85 047	(2 989)	82 058	(12 837)						

Part 2: Capital Revenue and Expenditure

R thousands	2016/17									2015/16	
	Budget		First Quarter		Second Quarter		Year to Date		2015/16		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16	
Capital Revenue and Expenditure											
Source of Finance	71 174	13 322	18.7%	23 821	33.5%	37 143	52.2%	24 176	54.6%	(1.5%)	
National Government	63 724	9 127	14.3%	22 451	35.2%	31 578	49.6%	23 949	54.1%	(6.3%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	63 724	9 127	14.3%	22 451	35.2%	31 578	49.6%	23 949	54.1%	(6.3%)	
Borrowings	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	7 450	4 195	56.3%	973	13.1%	5 168	69.4%	227	-	329.0%	
Public contributions and donations	-	-	-	-	-	396	-	-	-	(100.0%)	
Capital Expenditure Standard Classification	71 174	13 322	18.7%	23 821	33.5%	37 143	52.2%	24 176	54.6%	(1.5%)	
Governance and Administration	2 000	-	-	1 369	68.5%	1 369	68.5%	227	-	503.8%	
Executive & Council	-	-	-	1 369	-	1 369	-	68	-	1 900.9%	
Budget & Treasury Office	-	-	-	-	-	-	-	88	-	(100.0%)	
Corporate Services	2 000	-	-	-	-	-	-	71	-	(100.0%)	
Community and Public Safety	7 237	-	-	608	8.4%	608	8.4%	-	-	(100.0%)	
Community & Social Services	7 237	-	-	608	8.4%	608	8.4%	-	-	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	32 416	9 363	28.9%	14 276	44.0%	23 639	72.9%	23 949	-	(40.4%)	
Planning and Development	-	4 195	-	-	-	-	-	-	-	-	
Road Transport	32 416	5 168	15.9%	14 276	44.0%	19 444	60.0%	23 949	-	(40.4%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	29 521	3 959	13.4%	7 568	25.6%	11 527	39.0%	-	-	(100.0%)	
Electricity	5 100	-	-	-	-	-	-	-	-	-	
Water	24 071	3 959	16.4%	7 568	31.4%	11 527	47.9%	-	-	(100.0%)	
Waste Water Management	350	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16			Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities												
Receipts	527 425	169 769	32.2%	151 891	28.8%	321 660	61.0%	124 213	41.8%	22.3%		
Property rates, penalties and collection charges	83 384	22 750	27.3%	24 107	28.9%	46 858	56.2%	19 917	77.0%	21.0%		
Service charges	203 666	48 776	23.9%	53 270	26.2%	102 046	50.1%	49 273	32.2%	8.1%		
Other revenue	41 459	6 799	16.4%	8 043	19.4%	14 841	35.8%	5 777	11.1%	39.2%		
Government - operating	122 275	58 188	47.6%	39 108	32.0%	97 296	79.6%	32 920	73.3%	18.8%		
Government - capital	66 025	32 897	49.8%	27 363	41.4%	60 260	91.3%	16 326	73.0%	67.6%		
Interest	10 616	359	3.4%	-	-	359	3.4%	-	-	-		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(468 466)	(151 297)	32.3%	(146 387)	31.2%	(297 685)	63.5%	(131 327)	51.0%	11.5%		
Supplies and employees	(439 943)	(137 838)	31.3%	(122 770)	27.9%	(260 008)	59.2%	(118 113)	50.0%	3.9%		
Finance charges	(19 792)	(5 572)	28.2%	(1 221)	6.2%	(6 793)	34.3%	(13 214)	71.2%	(90.8%)		
Transfers and grants	(8 730)	(7 888)	90.4%	(22 396)	256.5%	(30 284)	346.9%	-	-	(100.0%)		
Net Cash from/(used) Operating Activities	58 960	18 472	31.3%	5 503	9.3%	23 975	40.7%	(7 115)	1.7%	(177.4%)		
Cash Flow from Investing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-		
Payments	(73 475)	(4 195)	5.7%	(1 370)	1.9%	(5 565)	7.6%	(23 334)	74.7%	(94.1%)		
Capital assets	(73 475)	(4 195)	5.7%	(1 370)	1.9%	(5 565)	7.6%	(23 334)	74.7%	(94.1%)		
Net Cash from/(used) Investing Activities	(73 475)	(4 195)	5.7%	(1 370)	1.9%	(5 565)	7.6%	(23 334)	74.7%	(94.1%)		
Cash Flow from Financing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-		
Payments	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-		
Net Increase/(Decrease) in cash held	(14 515)	14 277	(98.4%)	4 133	(28.5%)	18 410	(126.8%)	(30 449)	(47.8%)	(113.6%)		
Cash/cash equivalents at the year begin:	8 990	5 242	58.3%	19 518	217.1%	5 242	58.3%	8 210	179.9%	137.8%		
Cash/cash equivalents at the year end:	(5 525)	19 518	(353.2%)	23 651	(428.0%)	23 651	(428.0%)	(22 239)	(31.6%)	(206.3%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment -Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	3 665	7.9%	2 595	5.6%	2 122	4.5%	38 296	82.0%	46 678	19.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 020	15.9%	4 274	9.7%	3 466	7.8%	29 439	66.6%	44 198	18.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 203	6.0%	3 224	3.1%	3 315	3.2%	91 512	87.8%	104 255	44.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 951	7.3%	1 607	4.0%	1 356	3.4%	34 310	85.3%	40 225	17.1%	-	-
Total By Income Source	19 839	8.4%	11 700	5.0%	10 259	4.4%	193 557	82.2%	235 355	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 839	8.4%	11 700	5.0%	10 259	4.4%	193 557	82.2%	235 355	100.0%	-	-
Total By Customer Group	19 839	8.4%	11 700	5.0%	10 259	4.4%	193 557	82.2%	235 355	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	9 973	2.8%	8 056	2.3%	8 353	2.3%	329 275	92.6%	355 657	90.5%	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 861	9.3%	3 978	19.9%	1 942	9.7%	12 190	61.0%	19 971	51.1%	-
Auditor-General	-	-	2 612	36.0%	2 014	27.7%	2 636	36.3%	7 262	1.8%	-
Other	-	-	1	-	-	-	10 164	100.0%	10 165	2.6%	-
Total	11 834	3.0%	14 647	3.7%	12 308	3.1%	354 266	90.1%	393 055	100.0%	

Contact Details

Municipal Manager	Mr ME Molungana	013 235 7300
Financial Manager	Mr LM Mokwena	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)

Part1: Operating Revenue and Expenditure

R thousands		2016/17						2015/16		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	743 130	254 031	34.2%	212 202	28.6%	466 232	62.7%	201 245	68.0%	5.4%
Property rates	117 929	27 094	23.0%	26 704	22.6%	53 798	45.6%	20 232	49.2%	32.0%
Property rates - penalties and collection charges		1 559		1 798		3 357		-		(100.0%)
Service charges - electricity revenue	86 411	19 664	22.8%	23 385	27.1%	43 050	49.8%	19 234	45.8%	21.6%
Service charges - water revenue	18 394	5 278	28.7%	4 603	25.0%	9 881	53.7%	4 801	55.5%	(4.1%)
Service charges - sanitation revenue	4 581	1 153	25.2%	1 122	24.5%	2 276	49.7%	1 072	50.1%	4.7%
Service charges - refuse revenue	7 180	1 645	22.9%	1 701	23.7%	3 346	46.6%	1 499	48.0%	13.5%
Service charges - other	-	-	-	(94)	-	(94)	-	-	-	(100.0%)
Rental of facilities and equipment	8 475	340	4.0%	2 202	26.0%	2 542	30.0%	547	17.9%	302.6%
Interest earned - external investments	4 310	728	16.9%	1 610	37.4%	2 338	54.2%	2 345	371.9%	(31.3%)
Interest earned - outstanding debtors	4 921	395	8.0%	-	-	395	8.0%	1 646	186.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 944	2 464	41.5%	2 198	37.0%	4 663	78.4%	1 289	23.7%	70.5%
Licences and permits	24	1	3.9%	1	3.9%	2	7.9%	1	8.9%	(26.9%)
Agency services	15 694	2 262	14.4%	-	-	2 262	14.4%	5 416	78.0%	(100.0%)
Transfers recognised - operational	460 207	186 537	40.5%	147 554	32.1%	334 091	72.6%	141 012	77.5%	4.6%
Other own revenue	9 060	4 910	54.2%	(583)	(6.4%)	4 327	47.8%	2 151	43.8%	(127.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	709 944	139 582	19.7%	159 724	22.5%	299 306	42.2%	155 059	47.5%	3.0%
Employee related costs	287 455	71 042	24.7%	85 749	29.8%	156 791	54.5%	78 380	58.6%	9.4%
Remuneration of councillors	24 299	6 971	28.7%	4 791	19.7%	11 763	48.4%	5 268	48.4%	(9.0%)
Debt impairment	18 936	125	7.7%	-	-	125	7.7%	-	-	-
Depreciation and asset impairment	69 068	-	-	-	-	-	-	-	-	-
Finance charges	469	302	64.3%	119	25.3%	421	89.6%	1 828	335.4%	(93.5%)
Bulk purchases	88 048	22 812	25.9%	23 567	26.8%	46 379	52.7%	26 455	55.9%	(10.9%)
Other Materials	2 369	572	24.1%	173	7.3%	744	31.4%	218	33.0%	(20.9%)
Contracted services	33 221	7 873	23.7%	5 088	15.3%	12 961	39.0%	6 363	56.9%	(20.0%)
Transfers and grants	235	-	-	-	-	-	-	-	-	-
Other expenditure	185 845	29 886	16.1%	40 237	21.7%	70 123	37.7%	36 546	49.3%	10.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	33 185	114 449		52 478		166 927			46 185	
Transfers recognised - capital	324 571	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	357 756	114 449		52 478		166 927			46 185	
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	357 756	114 449		52 478		166 927			46 185	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	357 756	114 449		52 478		166 927			46 185	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	357 756	114 449		52 478		166 927			46 185	

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	R thousands	2016/17								2015/16		Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
Cash Flow from Operating Activities													
Receipts	996 740	445 758	44.7%	421 675	42.3%	867 433	87.0%	329 016	71.5%	28.2%			
Property rates, penalties and collection charges	64 606	19 143	29.6%	13 946	21.6%	33 089	51.2%	18 035	74.1%	(22.7%)			
Service charges	109 868	24 012	21.9%	30 111	27.4%	54 123	49.3%	24 257	43.0%	24.1%			
Other revenue	30 404	107 427	353.3%	120 616	396.7%	228 043	750.0%	56 019	277.2%	115.3%			
Government - operating	460 207	189 641	41.2%	149 816	32.4%	339 457	73.8%	142 441	73.8%	5.2%			
Government - capital	324 571	104 615	32.2%	107 186	33.0%	211 801	65.3%	87 033	59.9%	23.2%			
Interest	7 085	920	13.0%	-	-	920	13.0%	1 231	169.9%	(100.0%)			
Dividends	-	-	-	-	-	-	-	-	-	-			
Payments	(621 941)	(294 559)	47.4%	(296 052)	47.6%	(590 611)	95.0%	(222 509)	120.5%	33.1%			
Supplies and employees	(621 237)	(294 262)	47.4%	(295 934)	47.6%	(590 196)	95.0%	(220 681)	120.3%	34.1%			
Finance charges	(469)	(297)	63.3%	(119)	25.3%	(416)	88.6%	(1 828)	276.4%	(93.5%)			
Transfers and grants	(235)	-	-	-	-	-	-	-	-	-			
Net Cash from/(used) Operating Activities	374 800	151 199	40.3%	125 622	33.5%	276 822	73.9%	106 507	23.3%	17.9%			
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-			
Payments	(354 405)	(97 490)	27.5%	(51 428)	14.5%	(148 918)	42.0%	(88 264)	32.1%	(41.7%)			
Capital assets	(354 405)	(97 490)	27.5%	(51 428)	14.5%	(148 918)	42.0%	(88 264)	32.1%	(41.7%)			
Net Cash from/(used) Investing Activities	(354 405)	(97 490)	27.5%	(51 428)	14.5%	(148 918)	42.0%	(88 264)	32.1%	(41.7%)			
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-			
Short term loans	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/Refinancing	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-			
Payments	(291)	-	-	-	-	-	-	-	-	-			
Repayment of borrowing	(291)	-	-	-	-	-	-	-	-	-			
Net Cash from/(used) Financing Activities	(291)	-	-	-	-	-	-	-	-	-			
Net Increase/(Decrease) in cash held	20 103	53 709	267.2%	74 194	369.1%	127 904	636.2%	18 243	(4.7%)	306.7%			
Cash/cash equivalents at the year begin:	54 877	58 209	106.1%	111 919	203.9%	58 209	106.1%	9 452	20 323.6%	1 084.1%			
Cash/cash equivalents at the year end:	74 980	111 919	149.3%	186 113	248.2%	186 113	248.2%	27 695	22.8%	572.0%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment -Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1 112	20.4%	796	14.6%	335	6.1%	3 206	58.8%	5 450	3.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 966	63.7%	1 416	13.0%	630	5.8%	1 922	17.6%	10 933	7.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 472	4.7%	3 815	3.3%	3 518	3.0%	103 106	89.0%	115 911	74.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	364	30.4%	136	11.4%	83	6.9%	614	51.3%	1 198	.8%	-	-
Receivables from Exchange Transactions - Waste Management	407	35.5%	137	11.9%	89	7.7%	514	44.9%	1 147	.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 314	7.7%	1 254	7.3%	1 214	7.1%	13 289	77.8%	17 072	11.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	279	7.8%	290	8.1%	162	4.5%	2 837	79.5%	3 568	2.3%	-	-
Total By Income Source	15 914	10.2%	7 844	5.1%	6 031	3.9%	125 489	80.8%	155 278	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	2 283	6.4%	2 417	6.7%	2 037	5.7%	29 107	81.2%	35 844	23.1%	-	-
Commercial	6 016	9.4%	2 007	3.2%	1 345	2.1%	54 341	85.3%	63 709	41.0%	-	-
Households	5 842	27.8%	2 234	10.6%	1 598	7.6%	11 344	54.0%	21 018	13.5%	-	-
Other	1 773	5.1%	1 185	3.4%	1 051	3.0%	30 697	88.4%	34 707	22.4%	-	-
Total By Customer Group	15 914	10.2%	7 844	5.1%	6 031	3.9%	125 489	80.8%	155 278	100.0%	-	-

Contact Details

Municipal Manager	Mr M D Njewanya	013 790 0245
Financial Manager	Mr S Z Matsatsa (ACFO)	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)

Part1: Operating Revenue and Expenditure

Year / Operating Revenue and Expenditure	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17		
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
R thousands												
Operating Revenue and Expenditure												
Operating Revenue	961 605	439 523	45.7%	241 096	25.1%	680 619	70.8%	221 085	85.7%	9.1%		
Property rates	180 000	132 250	73.5%	18 450	10.2%	150 700	83.7%	13 716	88.8%	34.5%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-		
Service charges - water revenue	44 246	3 346	7.6%	15 773	35.6%	19 118	43.2%	3 238	20.5%	387.1%		
Service charges - sanitation revenue	3 223	263	8.2%	812	25.2%	1 075	33.4%	781	52.3%	4.0%		
Service charges - refuse revenue	6 492	562	8.7%	1 700	26.2%	2 262	34.8%	527	34.6%	222.4%		
Service charges - other	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	1 018	17	1.7%	221	21.7%	238	23.4%	134	21.2%	64.9%		
Interest earned - external investments	11 893	2 905	24.4%	2 932	24.7%	5 838	49.1%	4 493	112.5%	(34.7%)		
Interest earned - outstanding debtors	26 000	17 858	68.7%	-	-	17 858	68.7%	-	-	-		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	2 625	1	-	54	2.1%	55	2.1%	1	1%	-		
Licences and permits	17 767	7 664	43.1%	(612)	(3.4%)	7 052	39.7%	5 537	66.3%	(111.1%)		
Agency services	9 550	-	-	3 525	36.9%	3 525	36.9%	-	-	(100.0%)		
Transfers recognised - operational	654 266	272 463	41.6%	197 467	30.2%	469 930	71.8%	190 834	95.1%	3.5%		
Other own revenue	3 998	2 125	53.1%	774	19.4%	2 899	72.5%	1 823	59.7%	(57.6%)		
Gains on disposal of PPE	525	70	13.3%	-	-	70	13.3%	-	-	-		
Operating Expenditure	879 460	144 201	16.4%	290 494	33.0%	434 695	49.4%	296 410	53.3%	(2.0%)		
Employee related costs	338 159	85 145	25.2%	103 957	30.7%	189 102	55.9%	90 480	56.9%	14.9%		
Remuneration of councillors	31 841	4 090	12.8%	3 986	12.5%	8 076	25.4%	6 051	42.1%	(34.1%)		
Debt impairment	83 000	-	-	-	-	-	-	57 500	50.0%	(100.0%)		
Depreciation and asset impairment	45 150	-	-	22 575	50.0%	22 575	50.0%	21 500	50.0%	5.0%		
Finance charges	-	-	-	-	-	-	-	33	11.4%	(100.0%)		
Bulk purchases	185 000	25 322	13.7%	71 225	38.5%	96 556	52.2%	72 830	68.8%	(2.2%)		
Other Materials	44 485	6 398	14.4%	9 882	22.2%	16 280	36.6%	14 614	55.2%	(32.4%)		
Contracted services	42 271	9 846	23.3%	13 112	31.0%	22 958	54.3%	11 621	41.2%	12.8%		
Transfers and grants	11 120	3 214	28.9%	4 899	44.1%	8 114	73.0%	5 984	64.2%	(18.1%)		
Other expenditure	98 443	10 176	10.3%	60 859	61.8%	71 035	72.2%	15 798	24.6%	285.2%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	82 144	295 322		(49 398)		245 924		(75 325)				
Transfers recognised - capital	655 073	183 002	27.9%	325 416	49.7%	508 418	77.6%	143 155	73.0%	127.3%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	737 217	478 324		276 018		754 342		67 830				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	737 217	478 324		276 018		754 342		67 830				
Attributable to shareholders	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	737 217	478 324		276 018		754 342		67 830				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	737 217	478 324		276 018		754 342		67 830				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

		2016/17						2015/16			Q2 of 2015/16 to Q2 of 2016/17		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
R thousands													
Cash Flow from Operating Activities													
Receipts	1 454 590	491 950	33.8%	464 053	31.9%	956 003	65.7%	349 750	81.1%	32.7%			
Property rates, penalties and collection charges	54 000	5 902	10.9%	1 853	3.4%	7 755	14.4%	979	27.0%	89.2%			
Service charges	18 401	13	1%	493	2.7%	506	2.8%	2 793	20.5%	(82.3%)			
Other revenue	34 957	9 807	28.1%	5 284	15.1%	15 093	43.2%	7 495	49.7%	(29.5%)			
Government - operating	654 246	272 463	41.6%	195 766	29.9%	468 229	71.6%	190 834	95.1%	2.6%			
Government - capital	655 073	183 002	27.9%	258 416	39.4%	441 418	67.4%	143 155	73.0%	80.5%			
Interest	37 893	20 763	54.8%	2 239	5.9%	23 002	60.7%	4 493	58.9%	(50.2%)			
Dividends	-	-	-	-	-	-	-	-	-	-			
Payments	(751 310)	(199 255)	26.5%	(229 520)	30.5%	(428 775)	57.1%	(213 076)	57.9%	7.7%			
Suppliers and employees	(739 583)	(199 255)	26.9%	(226 227)	30.6%	(425 482)	57.5%	(207 093)	57.8%	9.2%			
Finance charges	(606)	-	-	-	-	-	-	-	-	-			
Transfers and grants	(11 120)	-	-	(3 293)	29.6%	(3 293)	29.6%	(5 984)	64.2%	(45.0%)			
Net Cash from/(used) Operating Activities	703 281	292 695	41.6%	234 533	33.3%	527 229	75.0%	136 673	116.1%	71.6%			
Cash Flow from Investing Activities													
Receipts	525	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE	525	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-			
Payments	(739 839)	(99 080)	13.4%	(188 110)	25.4%	(287 190)	38.8%	(148 206)	57.0%	26.9%			
Capital assets	(739 839)	(99 080)	13.4%	(188 110)	25.4%	(287 190)	38.8%	(148 206)	57.0%	26.9%			
Net Cash from/(used) Investing Activities	(739 314)	(99 080)	13.4%	(188 110)	25.4%	(287 190)	38.8%	(148 206)	57.1%	26.9%			
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-			
Short term loans	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-			
Payments	-	-	-	-	-	-	-	-	-	-			
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-			
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-			
Net Increase/(Decrease) in cash held	(36 034)	193 615	(537.3%)	46 423	(128.8%)	240 038	(666.2%)	(11 533)	23 167.9%	(502.5%)			
Cash/cash equivalents at the year begin:	125 000	142 729	114.2%	336 344	269.1%	142 729	114.2%	498 235	123.4%	(32.5%)			
Cash/cash equivalents at the year end:	88 966	336 344	378.1%	382 767	430.2%	382 767	430.2%	486 702	279.4%	(21.4%)			

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1 085	.8%	1 742	1.2%	1 549	1.1%	136 691	96.9%	141 066	11.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 742	.8%	48 468	6.6%	4 438	.6%	674 015	92.0%	732 662	62.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	143	1.1%	300	2.3%	295	2.2%	12 565	94.5%	13 302	1.1%	-	-
Receivables from Exchange Transactions - Waste Management	618	1.6%	622	1.6%	619	1.6%	13 516	95.1%	37 774	3.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	14.4%	54	14.4%	54	14.4%	212	56.8%	374	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	9 672	4.3%	217 181	95.7%	226 853	19.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	4	4	4	28 608	100.0%	28 616	2.4%	-	-
Total By Income Source	7 641	.6%	51 189	4.3%	16 631	1.4%	1 105 187	93.6%	1 180 648	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	45	.3%	50	.3%	206	1.2%	17 182	98.3%	17 483	1.5%	-	-
Commercial	2 559	1.9%	2 617	2.0%	3 501	2.7%	122 661	93.4%	131 338	11.1%	-	-
Households	196	1.1%	217	1.2%	373	2.0%	17 657	95.7%	18 444	1.6%	-	-
Other	4 840	.5%	48 305	4.8%	12 551	1.2%	947 687	93.5%	1 013 383	85.8%	-	-
Total By Customer Group	7 641	.6%	51 189	4.3%	16 631	1.4%	1 105 187	93.6%	1 180 648	100.0%	-	-

Contact Details

Municipal Manager	Mr C Lisa	013 799 1842
Financial Manager	Mrs C Nkuna	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17									Q2 of 2015/16 to Q2 of 2016/17	
	Budget			First Quarter		Second Quarter		Year to Date			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	2 625 428	645 252	24.6%	303 926	11.6%	949 178	36.2%	-	-	(100.0%)	
Property rates	427 805	115 480	27.0%	57 739	13.5%	173 218	40.5%	-	-	(100.0%)	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	933 229	199 046	21.3%	128 857	13.8%	327 903	35.1%	-	-	(100.0%)	
Service charges - water revenue	91 244	18 396	20.2%	14 500	15.9%	32 896	36.1%	-	-	(100.0%)	
Service charges - sanitation revenue	20 565	5 040	24.5%	5 214	25.4%	10 255	49.9%	-	-	(100.0%)	
Service charges - refuse revenue	100 348	23 907	23.8%	15 194	15.1%	39 102	39.0%	-	-	(100.0%)	
Service charges - other	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	28 855	3 558	12.3%	(518)	(1.8%)	3 039	10.5%	-	-	(100.0%)	
Interest earned - external investments	9 735	410	4.2%	154	1.6%	564	5.8%	-	-	(100.0%)	
Interest earned - outstanding debtors	13 690	7 147	52.2%	1 484	10.8%	8 431	63.0%	-	-	(100.0%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	32 740	1 016	3.1%	559	1.7%	1 575	4.8%	-	-	(100.0%)	
Licences and permits	4 734	0	-	1	-	2	-	-	-	(100.0%)	
Agency services	172 997	38 030	22.0%	13 840	8.0%	51 876	30.0%	-	-	(100.0%)	
Transfers recognised - operational	707 415	222 917	31.5%	66 677	9.4%	289 594	40.9%	-	-	(100.0%)	
Other own revenue	82 271	10 304	12.5%	219	3.3%	10 524	12.8%	-	-	(100.0%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 675 595	537 906	20.1%	466 915	17.5%	1 004 821	37.6%	-	-	(100.0%)	
Employee related costs	664 987	173 141	26.0%	105 125	15.8%	278 266	41.8%	-	-	(100.0%)	
Remuneration of councillors	38 920	8 673	22.3%	5 295	13.6%	13 968	35.9%	-	-	(100.0%)	
Debt impairment	96 169	15 023	15.6%	18 788	19.5%	33 811	35.2%	-	-	(100.0%)	
Depreciation and asset impairment	257 872	55 724	21.6%	44 014	17.1%	99 738	38.7%	-	-	(100.0%)	
Finance charges	47 393	10 067	21.2%	715	1.5%	10 783	22.8%	-	-	(100.0%)	
Bulk purchases	640 974	114 721	17.9%	44 595	7.0%	159 316	24.9%	-	-	(100.0%)	
Other Materials	50 982	12 521	12.8%	8 012	15.7%	14 533	28.5%	-	-	(100.0%)	
Contracted services	406 903	84 943	20.9%	108 852	26.8%	193 794	47.6%	-	-	(100.0%)	
Transfers and grants	188 453	3 156	1.7%	7 723	4.1%	10 678	5.8%	-	-	(100.0%)	
Other expenditure	282 941	65 938	23.3%	123 796	43.8%	189 734	67.1%	-	-	(100.0%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(50 167)	107 346	(162 889)			(55 643)		-	-		
Transfers recognised - capital	581 285	8 194	1.4%	42 940	7.4%	51 134	8.8%	-	-	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	531 118	115 540		(120 049)		(4 509)		-	-		
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	531 118	115 540		(120 049)		(4 509)		-	-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	531 118	115 540		(120 049)		(4 509)		-	-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	531 118	115 540		(120 049)		(4 509)		-	-		

Part 2: Capital Revenue and Expenditure

	2016/17									Q2 of 2015/16 to Q2 of 2016/17	
	Budget			First Quarter		Second Quarter		Year to Date			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	751 719	75 546	10.0%	214 503	28.5%	290 049	38.6%	-	-	(100.0%)	
National Government	605 106	66 002	10.9%	173 808	28.7%	239 810	39.6%	-	-	(100.0%)	
Provincial Government	-	-	-	5 656	-	5 656	-	-	-	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	605 106	66 002	10.9%	179 464	29.7%	245 466	40.6%	-	-	(100.0%)	
Borrowings	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	136 190	9 544	7.0%	34 841	25.6%	44 385	32.6%	-	-	(100.0%)	
Public contributions and donations	10 423	-	-	198	1.9%	198	1.9%	-	-	(100.0%)	
Capital Expenditure Standard Classification	751 719	75 546	10.0%	214 503	28.5%	290 049	38.6%	-	-	(100.0%)	
Governance and Administration	29 411	271	.5%	10 515	35.8%	10 786	36.7%	-	-	(100.0%)	
Executive & Council	9 468	-	-	-	-	-	-	-	-	(100.0%)	
Budget & Treasury Office	11 974	-	-	4 910	41.0%	4 910	41.0%	-	-	(100.0%)	
Corporate Services	7 969	271	3.4%	5 605	70.3%	5 877	73.7%	-	-	(100.0%)	
Community and Public Safety	31 107	2 781	8.9%	9 687	31.1%	12 468	40.1%	-	-	(100.0%)	
Community & Social Services	9 001	-	-	7 773	85.5%	7 773	85.5%	-	-	(100.0%)	
Sport And Recreation	10 026	239	2.4%	1 166	11.6%	1 405	14.0%	-	-	(100.0%)	
Public Safety	9 990	2 542	25.4%	749	7.5%	3 290	32.9%	-	-	(100.0%)	
Housing	2 000	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	349 437	52 638	15.1%	120 153	34.5%	172 791	49.6%	-	-	(100.0%)	
Planning and Development	14 699	12 379	84.3%	31 395	213.7%	43 764	297.9%	-	-	(100.0%)	
Road Transport	333 748	40 259	12.1%	88 768	26.6%	129 027	38.7%	-	-	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	342 505	19 856	5.8%	73 500	21.5%	93 356	27.3%	-	-	(100.0%)	
Electricity	33 593	7 220	21.5%	20 969	62.4%	28 188	83.9%	-	-	(100.0%)	
Water	259 388	11 504	4.4%	46 487	17.9%	57 991	22.4%	-	-	(100.0%)	
Waste Water Management	41 875	757	1.8%	5 632	13.5%	6 389	15.3%	-	-	(100.0%)	
Waste Management	7 650	376	4.9%	413	5.4%	789	10.3%	-	-	(100.0%)	
Other	260	-	-	647	249.0%	647	249.0%	-	-	(100.0%)	

Part 3: Cash Receipts and Payments

		2016/17						2015/16			Q2 of 2015/16 to Q2 of 2016/17		
		Budget		First Quarter		Second Quarter		Year to Date	Second Quarter				
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
R thousands													
Cash Flow from Operating Activities													
Receipts	3 128 629	534 686	17.1%	785 685	25.1%	1 320 371	42.2%	-	-	(100.0%)			
Property rates, penalties and collection charges	407 975	206 862	50.7%	283 041	69.4%	489 904	120.1%	-	-	(100.0%)			
Service charges	1 099 952	12 641	1.1%	21 005	1.9%	33 446	3.1%	-	-	(100.0%)			
Other revenue	307 690	24 348	7.9%	85 178	27.7%	109 526	35.6%	-	-	(100.0%)			
Government - operating	707 415	143 677	20.3%	145 399	20.6%	289 076	40.9%	-	-	(100.0%)			
Government - capital	582 171	147 089	25.3%	250 942	43.1%	398 031	68.4%	-	-	(100.0%)			
Interest	23 425	69	3%	120	5%	189	8%	-	-	(100.0%)			
Dividends	-	-	-	-	-	-	-	-	-	-			
Payments	(2 303 871)	(431 288)	18.7%	(567 704)	24.6%	(998 993)	43.4%	-	-	(100.0%)			
Supplies and employees	(2 084 708)	(430 703)	20.7%	(564 623)	27.1%	(995 326)	47.7%	-	-	(100.0%)			
Finance charges	(30 710)	(555)	1.8%	(1 399)	4.6%	(1 954)	6.4%	-	-	(100.0%)			
Transfers and grants	(188 453)	(31)	-	(1 682)	9%	(1 713)	9%	-	-	(100.0%)			
Net Cash from/(used) Operating Activities	824 758	103 398	12.5%	217 981	26.4%	321 378	39.0%	-	-	(100.0%)			
Cash Flow from Investing Activities													
Receipts	126 936	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	126 936	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-			
Payments	(727 890)	(53 864)	7.4%	(198 387)	27.3%	(252 251)	34.7%	-	-	(100.0%)			
Capital assets	(727 890)	(53 864)	7.4%	(198 387)	27.3%	(252 251)	34.7%	-	-	(100.0%)			
Net Cash from/(used) Investing Activities	(600 962)	(53 864)	9.0%	(198 387)	33.0%	(252 251)	42.0%	-	-	(100.0%)			
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-			
Short term loans	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-			
Payments	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(4 236)	18.9%	-	-	(100.0%)			
Repayment of borrowing	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(4 236)	18.9%	-	-	(100.0%)			
Net Cash from/(used) Financing Activities	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(4 236)	18.9%	-	-	(100.0%)			
Net Increase/(Decrease) in cash held	201 435	47 311	23.5%	17 580	8.7%	64 891	32.2%	-	-	(100.0%)			
Cash/cash equivalents at the year begin:	172 832	19 725	11.4%	67 036	38.8%	19 725	11.4%	-	-	(100.0%)			
Cash/cash equivalents at the year end:	374 267	67 036	17.9%	84 616	22.6%	84 616	22.6%	-	-	(100.0%)			

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment - Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	6 997	11.5%	34	.1%	4 754	7.8%	49 089	80.6%	60 873	12.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	57 909	56.5%	441	.4%	15 942	15.6%	28 177	27.5%	102 469	21.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	25 561	17.1%	58	-	9 650	6.4%	114 641	76.5%	149 909	31.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 128	10.5%	3	-	1 514	7.5%	16 641	82.0%	20 286	4.3%	-	-
Receivables from Exchange Transactions - Waste Management	6 635	11.1%	29	-	3 557	5.9%	49 663	82.9%	59 884	12.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	342	5.3%	0	-	295	4.6%	5 761	90.0%	6 399	1.3%	-	-
Interest on Arrear Debtor Accounts	2 429	5.9%	3	-	792	1.9%	37 678	92.1%	40 903	8.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 359	4.0%	222	.6%	1 741	5.1%	30 817	90.3%	34 139	7.2%	-	-
Total By Income Source	103 360	21.8%	789	.2%	38 245	8.1%	332 467	70.0%	474 862	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	9 772	14.9%	73	.1%	6 734	10.3%	48 935	74.7%	65 513	13.8%	-	-
Commercial	28 649	35.4%	220	.3%	7 984	9.9%	44 158	54.5%	81 011	17.1%	-	-
Households	63 767	19.8%	494	.2%	23 243	7.2%	235 275	72.9%	322 778	68.0%	-	-
Other	1 172	21.1%	2	-	285	5.1%	4 100	73.7%	5 559	1.2%	-	-
Total By Customer Group	103 360	21.8%	789	.2%	38 245	8.1%	332 467	70.0%	474 862	100.0%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
R thousands											
Creditor Age Analysis											
Bulk Electricity	55 512	77.3%	-	-	-	-	16 320	22.7%	71 832	23.2%	
Bulk Water	15	-	1 063	1.9%	2 773	5.0%	52 157	93.1%	56 008	18.1%	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	
Loan repayments	23 285	100.0%	-	-	-	-	-	-	23 285	7.5%	
Trade Creditors	6 855	64.1%	2 407	22.5%	1 298	12.1%	131	1.2%	10 691	3.5%	
Auditor-General	2	2%	-	-	827	99.8%	-	-	829	3%	
Other	19 952	13.6%	16 985	11.6%	17 304	11.8%	92 567	63.1%	146 808	47.4%	
Total	105 621	34.1%	20 455	6.6%	22 203	7.2%	161 175	52.1%	309 453	100.0%	

Contact Details

Municipal Manager	Mr Noko Sosanggo	013 759 3041
Financial Manager	Mr Oupa Mokoena	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)

Part1: Operating Revenue and Expenditure

Year	Operating Revenue and Expenditure	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17		
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
R thousands													
Operating Revenue and Expenditure													
Operating Revenue		234 433	96 412	41.1%	75 339	32.1%	171 751	73.3%	73 999	74.3%	1.8%		
Property rates	-	-	-	-	-	-	-	-	-	-	-		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-		
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-		
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-		
Service charges - other	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	388	31	8.0%	46	11.8%	77	19.8%	72	21.2%	(36.6%)			
Interest earned - external investments	6 590	1 813	27.5%	1 289	19.6%	3 102	47.1%	1 405	92.0%	(8.3%)			
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-		
Dividends received	-	-	-	-	-	-	-	-	-	-	-		
Fines	-	-	-	-	-	-	-	-	-	-	-		
Licences and permits	-	-	-	-	-	-	-	-	-	-	-		
Agency services	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - operational	226 475	94 427	41.7%	73 887	32.6%	168 314	74.3%	72 265	74.9%	2.2%			
Other own revenue	980	141	14.4%	117	12.0%	258	26.3%	256	17.1%	(54.3%)			
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure		209 928	38 227	18.2%	52 414	25.0%	90 641	43.2%	58 222	43.4%	(10.0%)		
Employee related costs	103 354	22 775	22.0%	23 729	23.0%	46 504	45.0%	21 555	44.7%	10.1%			
Remuneration of councillors	15 851	3 456	21.8%	3 516	22.2%	6 972	44.0%	3 363	46.6%	4.6%			
Debt impairment	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	10 595	-	-	-	-	-	-	-	-	-	-		
Finance charges	-	0	-	10 684	-	10 684	-	-	15 914	71.3%	(32.9%)		
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-		
Other Materials	-	-	-	-	-	-	-	-	-	-	-		
Contracted services	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	80 128	11 997	15.0%	14 485	18.1%	26 481	33.0%	17 391	41.7%	(16.7%)			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	24 505	58 185		22 925		81 110			15 776				
Transfers recognised - capital	1 958	-	-	-	-	-	-	-	-	6.2%	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	26 463	58 185		22 925		81 110			15 776				
Taxation	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	26 463	58 185		22 925		81 110			15 776				
Attributable to shareholders	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	26 463	58 185		22 925		81 110			15 776				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	26 463	58 185		22 925		81 110			15 776				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	R thousands	2016/17						2015/16		Q2 of 2015/16 to Q2 of 2016/17	
		Budget		First Quarter		Second Quarter		Year to Date			
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		
Cash Flow from Operating Activities											
Receipts	234 801	96 412	41.1%	75 339	32.1%	171 751	73.1%	73 999	66.3%	1.8%	
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	
Other revenue	1 238	172	13.9%	163	13.2%	335	27.1%	329	17.6%	(50.4%)	
Government - operating	226 475	94 427	41.7%	73 887	32.4%	168 314	74.3%	72 245	74.9%	2.2%	
Government - capital	1 958	-	-	-	-	-	-	-	6.2%	-	
Interest	5 000	1 813	36.3%	1 289	25.8%	3 102	62.0%	1 405	92.0%	(8.3%)	
Dividends	130	-	-	-	-	-	-	-	-	-	
Payments	(177 939)	(38 227)	21.5%	(52 414)	29.5%	(90 641)	50.9%	(58 222)	47.1%	(10.0%)	
Suppliers and employees	(177 939)	(38 227)	21.5%	(41 730)	23.5%	(79 957)	44.9%	(42 309)	46.7%	(1.4%)	
Finance charges	-	(0)	-	(10 684)	-	(10 684)	-	(15 914)	49.6%	(32.9%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	56 862	58 185	102.3%	22 925	40.3%	81 110	142.6%	15 776	128.9%	45.3%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(37 058)	(3 427)	9.2%	(6 584)	17.8%	(10 011)	27.0%	(3 640)	10.0%	80.9%	
Capital assets	(37 058)	(3 427)	9.2%	(6 584)	17.8%	(10 011)	27.0%	(3 640)	10.0%	80.9%	
Net Cash from/(used) Investing Activities	(37 058)	(3 427)	9.2%	(6 584)	17.8%	(10 011)	27.0%	(3 640)	10.0%	80.9%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(19 092)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(19 092)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(19 092)	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) In cash held	712	54 758	7 692.4%	16 341	2 295.5%	71 098	9 987.9%	12 136	(1 353.3%)	34.6%	
Cash/cash equivalents at the year begin:											
	77 300	68 128	88.1%	122 886	159.0%	68 128	88.1%	83 704	100.0%	46.8%	
Cash/cash equivalents at the year end:											
	78 012	122 886	157.5%	139 226	178.5%	139 226	178.5%	95 840	532.5%	45.3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	Actual Bad Debts Written Off to Debtors	Impairment -Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%			
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	100.0%	-
Total By Income Source	3	100.0%	-	-	-	-	-	-	3	100.0%	-
Debtors Age Analysis By Customer Group											
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	100.0%	-
Total By Customer Group	3	100.0%	-	-	-	-	-	-	3	100.0%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%		
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	217	100.0%	-	-	-	-	-	-	217	100.0%
Total	217	100.0%	-	-	-	-	-	-	217	100.0%

Contact Details

Municipal Manager	Mr H Shabangu	013 759 9455
Financial Manager	Mr W Khumalo	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.